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Nevada. Laws, statutes, etc. Tax law

28

## STATE OF NEVADA

# LAWS RELATING TO <sup>cf</sup> ASSESSMENT AND TAXATION 1913

Compiled and annotated by  
L. F. Adamson, Secretary Nevada Tax Commission

### NEVADA TAX COMMISSION

J. F. Shaughnessy	- - - -	Chairman
Emmett D. Boyle	- - -	Commissioner
C. H. Colburn	- - - -	Commissioner
L. F. Adamson	- - - -	Secretary



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## INTRODUCTION

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In the preparation of this pamphlet the effort has been made to cover every feature of the revenue laws of general application, excluding in large part those which are local. For example, laws relating to taxation for city and town purposes solely, and not dovetailing in any way with the general revenue laws of the State, are omitted, though reference is made thereto in the index. The same applies to "Fees," "Carey Act," "Sheep Inspection" and "Water Assessment." The revenue segregation, as it appears in the Revised Laws of Nevada for 1912, is shown in detail, by the insertion of such amendments as affected them, and the exclusion of such acts or parts of acts as were repealed by session laws of 1913.

Aside from Revised Laws segregation, in many cases only titles and those portions of acts directly affecting the state's revenues, are quoted. Original section or chapter numbers are retained in this compilation for the purpose of ready reference to the statutes, but no effort has been made to place them in numerical order, subject-matter being deemed of greater importance.

The law creating the Nevada Tax Commission, which appears as the opening chapter hereof, vitally affects every feature of the general revenue laws, and for a comprehensive understanding of any of its features this law must be read and thoroughly digested.

Annotations herein are by this commission.



# REVENUE LAWS OF NEVADA

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## ACT CREATING NEVADA TAX COMMISSION

CHAP. 134.—*An Act in relation to the public revenues, creating the Nevada tax commission, defining its powers and duties and matters relating thereto, and repealing all acts and parts of acts in conflict herewith.*

Approved March 20, 1913.

### State Tax Commission, Creation of (Index 1).

SECTION 1. There is hereby created a commission, to be designated and known as the "Nevada Tax Commission."

(a) The said Nevada tax commission shall be composed of three members, one of whom shall be first associate commissioner of the railroad commission of Nevada; the other two shall be appointed by the governor, with the advice and consent of the senate within ten days after the passage of this act and before the adjournment of this legislature, if practicable.

(b) Of such three persons composing said commission, the chairman shall hold office during his incumbency as first associate commissioner of the railroad commission of Nevada; the other two shall be appointed and designated for a term ending on February 15, 1915, the terms of office to begin upon the qualification of the person appointed therefor. Upon the expiration of the terms of the first two commissioners so appointed, each succeeding commissioner shall be appointed and hold office for the term of four years, except in the case of a vacancy as hereinafter provided, and each commissioner shall hold office until his successor shall have been appointed and qualified. The governor shall have the power to remove a commissioner for inefficiency, neglect of duty, or malfeasance in office, but, before removal, the commissioner shall be furnished with a copy of the charges against him, and have an opportunity to be heard in defense.

(c) After the appointment of said first two commissioners, or except when appointed to fill a vacancy, each commissioner shall be appointed on or before the last Monday in January next preceding the commencement of the term for which he shall be appointed. In case of a vacancy, it shall be filled by appointment by the governor for the unexpired portion of the term in which said vacancy occurs. Said appointment to be confirmed by the senate. If such appointment is made when the legislature is not in session, the appointee shall hold office until the first Monday in February during the next succeeding session of the legislature when, if such appointment is not confirmed, the office shall become vacant, and on or before the last Monday in February in the same month, the governor shall make a new appointment to fill such vacancy and report the same immediately to the senate for its concurrence.

(d) The persons appointed to be members of said commission shall possess knowledge of the subject of taxation and competence in respect to the determination of property valuations. No two persons so appointed by the governor shall be members or affiliated with the same political



party or organization. Each commissioner shall devote his entire time to the duties of the office and shall not hold any position of trust or profit, engage in any occupation or business interfering with or inconsistent with his duties as such commissioner, or serve on or under any committee of any political party or take part either directly or indirectly in any political campaign in the interest of any political party or organization or candidate for office.

(e) Before entering upon the duties of his office, each commissioner shall enter into a bond, payable to the State of Nevada, with security to be approved by the governor, in the sum of ten thousand dollars, conditioned for the faithful performance of his duties, and shall take and subscribe to the official oath.

#### **Organization of the Commission (Index 2).**

SEC. 2. The members of said commission shall have power to prescribe rules and regulations for their own government and governing the procedure and order of business of all regular and special sessions, and two members shall constitute a quorum for the transaction of business. Said commissioners may appoint and remove at pleasure a secretary, who shall keep full and correct records of all transactions and proceedings of said commission and perform such other duties as may be required, and with the approval and consent of the state board of revenue, or a majority thereof, may employ such other clerical or expert assistants as may be required.

#### **General, Regular and Special Sessions (Index 3).**

SEC. 3. Said commission shall keep its office at Carson City and shall be in general session and open for the transaction of business the usual hours and days in which public offices are kept open, except at such times as said commissioners may be engaged in their official duties elsewhere. Special sessions may be held at such times and places and for such purposes as said commission may declare. There shall annually be held at Carson City two regular sessions of said commission, namely: One beginning on the second Monday in January of each year, at 10 o'clock a. m., and continuing from day to day until the business is completed, at which valuations shall be established by said commission on the several kinds and classes of property mentioned in section 5 of this act; and one regular session shall be held annually beginning on the second Monday in October of each year, at the same hour, and continued from day to day until the business is completed, at which said commission shall equalize property valuations in the state as provided in section 6 of this act. The publication in the statutes of the foregoing time, place and purposes of such regular sessions shall be deemed sufficient notice thereof to all concerned, but said commission, if it so elects, may cause published notices of such regular sessions to be made, in the press, or may notify parties in interest by letter or otherwise. Such regular sessions shall be public and all parties interested shall have the right to appear, and be heard in person or by their agents or attorneys. The publication once a week, for two consecutive weeks, of notice of a special session, in some newspaper of general circulation in the county in which such special session is to be held, stating the time, place, objects and purposes of such special session, shall be deemed sufficient notice thereof to all concerned.

**Powers of the Commission (Index 4).**

SEC. 4. Said Nevada tax commission, hereinafter and heretofore referred to as "said commission," is hereby empowered to exercise general supervision and control over the entire revenue system of the state; and in pursuance whereof shall possess the following special powers:

First: To confer with, advise and direct assessors, sheriffs (as ex officio collectors of licenses), and county boards of equalization, as to their duties, and to direct what proceedings, actions or prosecutions shall be instituted to support the law. And in pursuance whereof said commission may call upon the district attorney of any county, or the attorney-general, to institute and conduct such civil or criminal proceedings as may be demanded;

Second: To have original power of appraisement and assessment of all property mentioned in section 5 of this act;

Third: To have final powers (other than the courts) to equalize property valuations as provided in section 6 of this act;

Fourth: To establish and prescribe general and uniform rules and regulations governing the assessment of property by the assessors of the various counties, not in conflict with law; to prescribe the form and manner in which assessment rolls or tax lists shall be kept by assessors (and county commissioners shall supply books for the use of assessors in such form) and also to prescribe the form of the statements of property owners in making returns of their property; and it is hereby made the duty of all county assessors to adopt and put in practice such rules and regulations and to use and adopt such form and manner of keeping such assessment rolls or tax lists, and to use and require such property owners to use the blank statements required by said commission in making their property returns;

Fifth: To require assessors, sheriffs (as ex officio collectors of licenses) and the clerks of county boards of equalization to furnish such information in relation to assessments, licenses or the equalization of property valuations as said commission may demand;

Sixth: To summon witnesses to appear and testify on any subject material to the determination of property valuations, licenses, or the net proceeds of mines, but no property owner, and no officer, director, superintendent, manager or agent of any company or corporation, whose property is wholly in any one county, shall be required to appear, without his consent, at a place other than the county-seat or at the nearest town to his place of residence, or the principal place of business of such company or corporation. Such summons may be served by personal service by any member of said commission, or by its secretary, or by the sheriff of the county, and who shall certify to such service without compensation therefor. Any member of said commission may administer oaths to witnesses;

Seventh: To make diligent investigation with reference to any class or kind of property believed to be escaping just taxation; and in pursuance whereof, said commission or any commissioner thereof, may examine the books and accounts of any person, copartnership, or corporation, doing business in the state, when such examination is deemed necessary to a proper determination of the valuation of any property subject to taxation, or the determination of any licenses for the conduct of any business, or the determination of the net proceeds of any mine;

Eighth: To take charge of and superintend the enforcement of any

direct or collateral inheritance law, that may be enacted, and the collection of taxes which may be due the state thereunder.

The enumeration of the said foregoing eight special powers shall not be construed as excluding the exercise of any needful and proper power and authority of said commission, in the exercise of its general supervision and control over the entire revenue system of the state not in conflict with law.

**Commission to Establish Assessment Valuations on Certain Property**  
(Index 5).

Sec. 5. At the regular session of said commission, held on the second Monday in January of each year, said commission shall establish the valuation throughout the state on any property which in its judgment may be assessed more uniformly by said commission than by the various assessors, and which shall in any event include: The property of all railroad, sleeping-car, street railway, traction, telegraph, telephone and electric light and power companies, together with the franchises under which the same may be operating, and the property and franchises of all express companies operating on any common-carrier in this state, and which foregoing shall be assessed as follows: Said commission shall establish the valuation of the franchises, roadways, roadbeds, rails, bridges, rolling-stock, poles, wires, fences, pipes, canals, conduits, rights of way, and other property, or any part thereof, used directly in the operation of any such business of any such company in this state, as a collective unit; and if operating in more than one county, on establishing such unit valuation for the collective property, said commission shall then proceed to determine the total aggregate mileage operated within the state, and within the several counties thereof, and so apportion the same upon a mile-unit valuation basis, and the number of miles so apportioned to any county shall be subject to assessment in that county according to the mile-unit valuation so established by said commission. The word "companies" shall be construed to mean and include any person or persons, company, corporation or association engaged in the business described. And said commission shall also classify and establish class valuations on all ordinary live stock in each of the several counties; and may, in its discretion, district the state geographically in land assessment districts (exclusive of land within any incorporated or unincorporated town or city, or right of way) according to relative uniformity of land valuations, and establish minimum acreage valuations for such classes in each such district; *provided*, that if in the opinion of said commission any tract of land, by reason of special conditions, would be improperly assessed by the application of such classified acreage valuations, such tract may be excluded therefrom and specially appraised; but in such cases said commission shall file with the assessor of the county in which the same is located, the reasons for such special appraisement; and which may relate to the improvident use of a valuable water right, where the value of such water right, if used in the legitimate reclamation of lands, would be greater than the class valuation of the lands on which the same is so improvidently used. In case of the omission by said commission to establish a valuation for assessment purposes upon any property mentioned in this section it shall be the duty of the assessor of any county wherein such property is situated to assess the same. Said commission, for any reason which seems to it sufficient, may, by reso-

lution, delegate its authority to establish the valuation of any such property to the assessor of any county in which the same is entirely located. All other property shall be assessed by the county assessors in accordance with the provisions of section 8 of this act.

**Commission to Equalize Valuations (Index 6).**

SEC. 6. At the regular session beginning on the second Monday in October of each year, said commission shall review the tax rolls of the various counties as corrected by county boards of equalization, and may raise or lower, for the purpose of state equalization, the valuations therein as established by county assessors and county boards of equalization, on any class of property, or piece of property, in whole or in part in any county; and on certification thereof to the auditor of any county wherein such property is assessed, said auditor shall make the changes required in the assessment roll prior to the delivery of his completed tax roll to the ex officio tax receiver. No taxpayer shall be deprived of any remedy or redress in a court of law relating to the payment of taxes, but all actions at law shall be for redress from the findings of said commission, and may not be instituted upon the act of an assessor or of a county board of equalization until said commission, at such regular session, has denied the complainant redress. Said Nevada tax commission, in that name, may sue and be sued, and shall be so named as defendant in any action at law brought under the provisions of this section, and the attorney-general shall defend the same, but the burden of proof shall be upon the complainant to show by clear and satisfactory evidence that any valuation established or equalized by said commission is unjust and inequitable.

**Procedure When Court Appeals Are Pending to Avoid 10 per cent Penalty (Index 7).**

SEC. 7. Any property owner who has initiated a court proceeding for redress from any increased valuation of his property for assessment purposes, and who shall have paid his December installment of taxes thereon in full, may, on filing with the treasurer of the county a certificate of the clerk of any court that such issue is pending, pay his June installment in two separate payments, to wit: One payment in a sum which, when added to the December installment shall represent the amount of taxes payable if computed on the valuation of the preceding fiscal year, plus the taxes on any improvements added since such preceding levy, and the other for the balance required to make up the full June installment; and said county treasurer shall receipt for the latter as a special deposit, to be held by such treasurer, undisbursed, until the court by its finding shall award it; and said property owner, in such case, shall not be liable for any penalty under the delinquent tax act; and if the court by its findings reduce the assessment valuation of such property, said county treasurer, on order of the court, shall refund from such special deposit an amount corresponding to such reduction, and shall transfer the remainder to the public revenues, and if the court shall not reduce the valuation of said property, then said county treasurer shall transfer the entire special deposit to the public revenues.

**Property Shall Be Assessed at Its Full Cash Value—Definition (Index 8).**

SEC. 8. All property subject to taxation shall be assessed at its full cash value. The term "full cash value" is hereby defined to mean the

valuation in money which an investor in such character of property would be reasonably willing to pay therefor in order to acquire ownership; and in arriving at a finding of such value, all factors affecting, influencing or determining the valuation of such property shall be given such consideration and weight as a purchaser, possessing practical business competence, would ordinarily give thereto.

**Relating to the Assessment of the Net Proceeds of Mines (Index 9).**

SEC. 9. In pursuance of the general supervision and control over the revenue system of the state, said commission is hereby empowered to investigate and determine the net proceeds of all operating mines. In pursuance whereof, said commission, in each instance, shall investigate and determine from all obtainable data, evidence and reports, the gross value of the bullion actually extracted from the reduction of the ores and the proceeds from the sale of the ores, of any mine, mining claim or patented mine, and to deduct therefrom only such actual costs of extraction, transportation, reduction or sale of ores, as shall be deemed by said commission to be just, proper and reasonable, and not introduced to deprive or defraud the state of any portion of its just revenue; and in any suit at law arising under the provisions of this section, the burden of proof shall be upon the owner of such mine, mining claim or patented mine to establish that any item of cost disallowed by said commission, is, nevertheless, just, proper and reasonable, and not entered to defraud the state.

**Provisions Mandatory, Penalties (Index 10).**

SEC. 10. All the provisions of this act with respect to county assessors, sheriffs (as ex officio collectors of licenses), county commissioners, county auditors, persons summoned as witnesses, the requirement of witnesses to testify, the examination of the books and accounts of persons, copartnerships and corporations doing business in this state are mandatory; and any such county officer, or witness summoned, or witness required to testify, or person, copartner, or officer, director, superintendent, manager or agent of any corporation, who neglects, fails or refuses to comply with such mandates shall, for the first offense, be deemed guilty of a misdemeanor, and subject to the penalty prescribed in section 6285, Revised Laws of Nevada; and for persistence therein, constituting a second offense, shall be deemed guilty of a gross misdemeanor and subject to the penalty prescribed in section 6284 of said Revised Laws. Any person who shall testify falsely shall be guilty of and punished for perjury.

**Salary of Commissioners and Secretary (Index 11).**

SEC. 11. The chairman of the commission shall serve without salary; the salary of each of the other commissioners shall be \$3,000 per annum, and the salary of the secretary shall be \$2,400 per annum. All such foregoing salaries shall be payable in equal monthly installments, the same as other state officers are paid.

**Annual Appropriation (Index 12).**

SEC. 12. The sum of five thousand dollars is hereby annually appropriated out of any moneys in the state treasury not otherwise appropriated, to carry out the purposes of this act, and which shall be available for necessary clerical hire, office furniture and fixtures, advertising, rental, and traveling and other expenses. All such expenditures shall be certi-

fied to by the chairman of said commission, and when approved by the state board of examiners, shall be paid by the treasurer from such appropriation on warrants drawn by the controller.

**Commission to Make Annual Report** (Index 13).

SEC. 13. The commission shall make and publish annual reports for each calendar year, showing its transactions and proceedings for the year.

**Printing May Be Done at State Printing Office** (Index 14).

SEC. 14. All forms, blanks, envelopes, letterheads, circulars and reports required to be printed by said commission may, in its discretion, be printed at the state printing office under the general provisions of the act entitled "An act to designate and authorize the work to be done in the state printing office," approved March 5, 1909.

**Repealing Section** (Index 15).

SEC. 15. An act entitled "An act to provide for a more uniform valuation and assessment of property in this state," approved March 16, 1901; an act entitled "An act to provide for the appointment of a state license and bullion tax agent of the State of Nevada, fixing his compensation and prescribing his duties," approved March 15, 1905; and section 3633, Revised Laws of Nevada, relating to the assessment roll, and all other acts and parts of acts in conflict with the provisions of this act, are hereby repealed.

**Limitation of Act** (Index 16).

SEC. 16. This act shall expire by limitation on February 15, 1917, unless revived by act of future legislation.

## **CONSTITUTIONAL PROVISIONS RELATING TO ASSESSMENT AND TAXATION**

**256. Poll Tax Provision** (Index 17).

SEC. 7. The legislature shall provide by law for the payment of an annual poll tax of not less than two, nor exceeding four, dollars from each male resident in the state between the ages of twenty-one and sixty years (uncivilized American Indians excepted) to be expended for the maintenance and betterment of the public roads.

**278. Legislative Powers Restricted** (Index 18).

SEC. 20. The legislature shall not pass local or special laws in any of the following enumerated cases—That is to say: \* \* \*

For the assessment and collection of taxes for state, county, and township purposes. \* \* \*

**288. Homestead Exempt from Forced Sale** (Index 19).

SEC. 30. A homestead, as provided by law, shall be exempt from forced sale under any process of law, and shall not be alienated without the joint consent of husband and wife when that relation exists; but no property shall be exempt from sale for taxes or for the payment of obligations contracted for the purchase of said premises, or for the erection of improvements thereon; *provided*, the provisions of this section shall not apply to any process of law obtained by virtue of a lien given by the consent of both husband and wife; and laws shall be enacted providing for the recording of such homestead within the county in which the same shall be situated.

[Homesteads and desert land entries prior to final entry are exempt from taxation. Improvements thereon are taxable.]

**339. Property of Corporations Taxed (Index 20).**

SEC. 2. All real property, and possessory rights to the same, as well as personal property in this state, belonging to corporations now existing or hereafter created, shall be subject to taxation, the same as property of individuals; *provided*, that the property of corporations formed for municipal, charitable, religious, or educational purposes may be exempted by law.

**349. Annual Tax (Index 21).**

SEC. 2. The legislature shall provide by law, for an annual tax sufficient to defray the estimated expenses of the state for each fiscal year; and whenever the expenses of any year shall exceed the income, the legislature shall provide for levying a tax sufficient with other sources of income, to pay the deficiency, as well as the estimated expense of such ensuing year or two years.

**350. State May Contract Debts, Limitation, Exception (Index 22).**

SEC. 3. For the purpose of enabling the state to transact its business upon a cash basis from its organization, the state may contract public debts; but such debts shall never in the aggregate, exclusive of interest, exceed the sum of three hundred thousand dollars; except for the purpose of defraying extraordinary expenses as hereinafter mentioned; every such debt shall be authorized by law for some purpose or purposes, to be distinctly specified therein, and every such law shall provide for levying an annual tax sufficient to pay the interest semiannually, and the principal within twenty years from the passage of such law, and shall specially appropriate the proceeds of said taxes to the payment of said principal and interest; and such appropriation shall not be repealed, nor the taxes be postponed or diminished until the principal and interest of said debts shall have been wholly paid. Every contract of indebtedness entered into or assumed by or on behalf of the state, when all its debts and liabilities amount to said sum before mentioned, shall be void and of no effect. Except in cases of money borrowed to repel invasion, suppress insurrection, defend the state in time of war, or if hostilities be threatened, provide for the public defense.

[See Senate Joint and Concurrent Resolution No. 7, approved March 14, 1913, changing limit of state debt from \$300,000 to one per cent of assessed valuation of property in state. To be submitted to the next session of the legislature for approval.]

**352. Taxation To Be Uniform (Index 23).**

SECTION 1. The legislature shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, real, personal and possessory, except mines and mining claims, when not patented, the proceeds alone of which shall be assessed and taxed, and, when patented, each patented mine shall be assessed at not less than five hundred dollars (\$500) except when one hundred dollars (\$100) in labor has been actually performed on such patented mine during the year, in addition to the tax upon the net proceeds; and, also excepting such property as may be exempted by law for municipal, educational, literary, scientific or other charitable purposes.

**358. Educational Special Tax (Index 24).**

SEC. 6. The legislature shall provide a special tax, which shall not

exceed two mills on the dollar of all taxable property in the State, in addition to the other means provided for the support and maintenance of said university and common schools.

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CHAP. 139—*An act to fix the state tax levy for the fiscal years 1913 and 1914, and to distribute the same in the proper funds.*

Approved March 22, 1913

**State Tax for 1913-1914** (Index 25).

SECTION 1. For the fiscal year commencing January 1, 1913, an ad valorem tax of sixty-six cents on each one hundred dollars of taxable property is hereby levied and directed to be collected for state purposes upon all taxable property in the state, including net proceeds on mines and mining claims, except such property as is by law exempt from taxation, which shall be apportioned by the state controller among the various funds of the state as follows: General fund, forty and one-tenth cents; state loan interest and redemption fund, one and five-tenths cents; general school fund, six cents; territorial interest fund, two and four-tenths cents; 1915 exposition fund, six cents; contingent university fund, eight cents; Nevada school of industry fund, two cents.

**Sixty Cents for 1914** (Index 26).

SEC. 2. For the fiscal year commencing January 1, 1914, an ad valorem tax of sixty cents on each one hundred dollars of taxable property is hereby levied and directed to be collected for state purposes, upon all taxable property in the state, including net proceeds of mines and mining claims, except such property as is by law exempt from taxation, which shall be apportioned by the state controller among the various funds of the state as follows: General fund, thirty-four and one-tenth cents; state loan interest and redemption fund, one and five-tenths cents; general school fund, six cents; territorial interest fund, two and four-tenths cents; 1915 exposition fund, six cents; contingent university fund, eight cents; Nevada school of industry fund, two cents.

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CHAP. 266—*An Act to provide revenue for the support of the government of the State of Nevada, to establish a tax on gifts, legacies, inheritances, bequests, devises, successions and transfers, to provide for its collection and to direct the disposition of its proceeds, to provide for the enforcement of liens created by this act, and for suits to quiet title against claims of lien arising hereunder.*

Approved March 26, 1913

**Tax Imposed Upon All Inheritances** (Index 27).

SECTION 1. A tax shall be and is hereby imposed upon the transfer of any and all property within the jurisdiction of this state, and any interest therein or income therefrom, whether belonging to the inhabitants of this state or not, and whether tangible or intangible, not hereinafter exempted, which shall pass in trust or otherwise by will or by the statutes of inheritance of this or any other state or by deed, grant, sale or gift made without valuable and adequate consideration in contemplation of the death of the grantor, vendor, assignor or donor or intended



to take effect in possession or enjoyment at or after such death, as specified in this act. For the purposes of this act, the ownership of shares of stock in a corporation owning property in this state shall be considered as the ownership of such interest in the property so owned by such corporation, as the number of shares so owned shall bear to the entire issued and outstanding capital stock of such corporation; and notes and other evidences of indebtedness secured by mortgage on real estate situated in this state are and shall be, upon the owner's death, subject to the inheritance tax hereinafter provided.

**Inheritances of \$25,000 or Under (Index 28).**

SEC. 2. When the property or any interest therein or income therefrom so passed or transferred exceeds in value the exemption hereinafter specified and shall not exceed in value the sum of twenty-five thousand dollars, the tax hereby imposed shall be:

(1) Where the person or persons entitled to any beneficial interest in such property shall be the husband, wife, lineal issue or lineal ancestor of the decedent or any child adopted as such in conformity with the laws of this state, or any child to whom such decedent for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent; *provided, however*, such relationship began at or before the child's fifteenth birthday and was continuous for said ten years thereafter, or any lineal issue of such adopted or mutually acknowledged child, at the rate of 1 per centum of the clear value of such interest in such property.

(2) Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or a descendant of a brother or sister of the decedent, a wife or widow of a son, or the husband of a daughter of the decedent, at the rate of 2 per centum of the clear value of such interest in such property.

(3) Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister of the father or mother [of] or a descendant of a brother or sister of the father or mother of the decedent, at the rate of 3 per centum of the clear value of such interest in such property.

(4) Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister of the grandfather or grandmother or a descendant of the brother or sister of the grandfather or grandmother of the decedent, at the rate of 4 per centum of the clear value of such interest in such property.

(5) Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than that hereinbefore stated; or shall be a stranger in blood to the decedent, or shall be a body politic or corporate, at the rate of 5 per centum of the clear value of such interest in such property.

**On Inheritances Over \$25,000 (Index 29).**

SEC. 3. The foregoing rates in section 2 are for convenience termed the primary rates. When the market value of such property or interest exceeds twenty-five thousand dollars, the rates or tax upon such excess shall be as follows:

(1) Upon all in excess of \$25,000 and up to \$50,000, two times the primary rates.

(2) Upon all in excess of \$50,000 and up to \$100,000, three times the primary rates.

(3) Upon all in excess of \$100,000 and up to \$500,000, four times the primary rates.

(4) Upon all in excess of \$500,000, five times the primary rates.

**Exemptions (Index 30).**

Sec. 4. The following exemptions from the tax are hereby allowed:

(1) Property of the clear value of twenty thousand dollars transferred to the widow or to a minor child of the decedent, and of ten thousand dollars transferred to each of the other persons described in the first subdivision of section 2 shall be exempt.

(2) Property of the clear value of ten thousand dollars transferred to any or all of the persons described in the second subdivision of section 2 shall be exempt.

(3) Property of the clear value of five thousand dollars transferred to any or all of the persons described in the third subdivision of section 2 shall be exempt.

(4) No exemption shall be allowed upon property transferred to any of the persons described in the fourth and fifth subdivisions of section 2 of this act.

**How Payable (Index 31).**

Sec. 5. When any grant, gift, legacy, devise or succession upon which a tax is imposed by section 1 of this act shall be an estate, income or interest for a term of years, or for life, or determinable upon any future or contingent event, or shall be a remainder, reversion or other expectancy, real or personal, the entire property or fund by which such estate, income or interest is supported or of which it is a part shall be appraised immediately after the death of the decedent, and the market value thereof determined, in the manner provided in section 17 of this act, and the tax prescribed by this act shall be immediately due and payable to the treasurer of the proper county, and together with the interest thereon, shall be and remain a lien on said property until the same is paid; *provided*, that the person or persons or body politic or corporate beneficially interested in the property chargeable with said tax may elect not to pay the same until they shall come into the actual possession or enjoyment of such property; and in that case such person or persons or body politic or corporate shall execute a bond to the State of Nevada, in a penalty of twice the amount of the tax arising upon personal estate, with such sureties as the district court having jurisdiction as hereinafter provided may approve, conditioned for the payment of said tax and interest thereon, at such time or period as they or their representatives may come into the actual possession or enjoyment of such property, which bond shall be filed in the office of the county clerk of the proper county and a certified copy thereof shall be immediately transmitted to the state controller; *provided further*, that such person shall make a full and verified return of such property to said court and file the same in the office of the county clerk within one year from the death of the decedent and within that period enter into such security and renew the same every five years.

**Executor's Fees Liable to Tax, When (Index 32).**

Sec. 6. Whenever a decedent appoints or names one or more executors or trustees and makes a bequest or devise of property to them in

lieu of commissions or allowances, which otherwise would be liable to said tax, or appoints them his residuary legatees, and said bequest, devises or residuary legacies exceed what would be a reasonable compensation for their services, such excess over and above the exemption herein provided for shall be liable to said tax; and the district court in which the probate proceedings are pending shall fix the compensation.

**When Interest Added to Tax** (Index 33).

SEC. 7. All taxes imposed by this act, unless otherwise herein provided for, shall be due and payable at the death of the decedent, and if the same are paid within eighteen months no interest shall be charged and collected thereon, but if not so paid, interest at the rate of 10 per centum per annum shall be charged and collected from the time said tax accrued; *provided*, that if said tax is paid within six months from the accruing thereof a discount of 5 per centum shall be allowed and deducted from said tax. And in all cases where the executors, administrators or trustees do not pay such tax within eighteen months from the death of the decedent, they shall be required to give a bond in the form and to the effect prescribed in section 5 of this act for the payment of said tax, together with interest.

**When Penalty Not Chargeable** (Index 34).

SEC. 8. The penalty of 10 per centum per annum imposed by section 7 hereof, for the nonpayment of said tax, shall not be charged in cases where, in the judgment of the court, by reason of claims made upon the estate, necessary litigation, or other unavoidable cause of delay, the estate of any decedent, or a part thereof, cannot be settled at the end of eighteen months from the death of the decedent; and in such cases 7 per centum per annum shall be charged upon the said tax from the expiration of said eighteen months until the cause of such delay is removed, after which 10 per centum interest per annum shall again be charged until the tax is paid; but litigation to defeat the payment of the tax shall not be considered necessary litigation.

**Duties of Administrator** (Index 35).

SEC. 9. Any administrator, executor or trustee having in charge or trust any legacy or property subject to the said tax shall deduct the tax therefrom, or if the legacy or property be not money, he shall collect the tax thereon, upon the market value thereof, from the legatee or person entitled to such property, and he shall not deliver, or be compelled to deliver, any specific legacy or property subject to tax to any person until he shall have collected the tax thereon; and whenever any such legacy shall be charged upon or payable out of real estate, the executor, administrator or trustee shall collect said tax from the distributee thereof, and the same shall remain a charge on such real estate until paid. If, however, such legacy be given in money to any person for a limited period, the executor, administrator or trustee shall retain the tax upon the whole amount; but if it be not in money, he shall make application to the district court to make an apportionment, if the case require it, of the sum to be paid into his hands by such legatees and for such further order relative thereto as the case may require.

**Property May Be Sold to Pay Tax** (Index 36).

SEC. 10. All executors, administrators and trustees shall have full power to sell so much of the property of the decedent as will enable them

to pay said tax, in the same manner as they may be enabled by law to do for the payment of the debts of the estate, and the amount of said tax shall be paid as hereinafter directed. No final settlement of the account of any executor, administrator or trustee shall be accepted or allowed unless it shall show, and the court shall find, that all taxes imposed by the provisions of this act upon any property or interest therein or income therefrom belonging to the estate to be paid by such executor, administrator or trustee and to be settled by said account, shall have been paid, and the receipt of the county treasurer of the county in which such estate is being administered shall be the proper voucher for such payment.

**County Treasurer To Be Paid Promptly** (Index 37).

SEC. 11. Every sum of money retained by an executor, administrator or trustee, or paid into his hands for any tax on property, shall be paid by him within thirty days thereafter to the treasurer of the county in which the probate proceedings are pending. Upon the payment to any county treasurer of any tax due under this act, such treasurer shall issue a receipt therefor in triplicate, one copy of which he shall deliver to the person paying the said tax, and the original and one copy thereof he shall immediately send to the controller of the state, whose duty it shall be to charge the treasurer so receiving the tax with the amount thereof, and said controller shall retain one of said receipts and the other he shall countersign and seal with the seal of his office and immediately transmit the same to the clerk of the court where the proceedings are pending. Any person shall, upon payment to the county treasurer of the sum of fifty cents, be entitled to a duplicate, or copy, of any receipt that may have been given by said treasurer for the payment of any tax under this act.

**Procedure Regarding Debts Against Estate** (Index 38).

SEC. 12. Whenever any debts shall be proven against the estate of a decedent after the payment of legacies or distribution of property from which the said tax has been deducted or upon which it has been paid, and a refund is made by the legatee, devisee, heir or next of kin, a proportion of the tax so deducted or paid shall be repaid to him by the executor, administrator or trustee, if the said tax has not been paid to the county treasurer, or to the state treasurer, or by said county treasurer, or state treasurer (on warrant of the county auditor or the state controller) if it has been so paid.

**Regarding Interest Transfers** (Index 39).

SEC. 13. If a foreign executor, administrator or trustee shall assign or transfer any stock, obligations, securities, deposits or other assets in this state, standing in the name of a decedent, or in trust for a decedent, and liable to the tax hereby imposed, such tax shall be paid to the treasurer of the proper court, on the transfer of such stock, obligations, securities, deposits or other assets, and if such tax be not paid or secured to be paid at the time of such transfer, both the transferor and the transferee shall be personally liable for the amount of such tax.

**District Court Has Jurisdiction** (Index 40).

SEC. 14. The district court having either principal or ancillary jurisdiction of the settlement of the estate of any decedent leaving property

subject to the tax hereby imposed, shall have jurisdiction to hear and determine all questions in relation to said tax, or that may arise affecting any devise, legacy or inheritance, or any grant or gift, under this act, subject to appeal as in other cases, and the state controller shall in his name of office represent the interests of the state in any such proceedings.

**When Appraisers Appointed (Index 41).**

SEC. 15. In each county of this state the district judge or judges shall, whenever he or they deem advisable, appoint three competent residents and freeholders of said county to act as appraisers of all property within such county, which is charged or sought to be charged with an inheritance tax. Said appraisers shall serve during the pleasure of the court and until discharged by order thereof. They shall each take the constitutional oath of the State of Nevada, but shall not be required to give a bond; they shall be subject to removal at any time in the discretion of the court, and the court, or judge thereof, in vacation may also in his discretion, either before or after the appointment of regular appraisers, appoint other appraisers to act in any given case; vacancies shall be filled by appointment of the court or by the judge thereof. Every such inheritance tax appraiser shall be paid by the county treasurer on a warrant drawn by the county auditor out of any fund which he may have in his hands not otherwise appropriated by law, on presentation of an order or certificate of the district court, showing an allowance of his claim as such appraiser. Such compensation shall be at the rate of five dollars per day for each appraiser for every day actually and necessarily employed in said inheritance tax appraisal, together with their actual and necessary traveling expenses and the fees paid such witnesses as shall have been subpoenaed before them, which fees shall be the same as those now provided for witnesses attending a court of record.

**Appraiser Cannot Accept Fee (Index 42).**

SEC. 16. Any appraiser appointed under this act who shall take any fee or reward from any executor, administrator, trustee, legatee, next of kin or heir of any decedent, or from any other person liable to pay said tax or any portion thereof, or from any agent or representative of any such person, shall be guilty of a misdemeanor, and upon conviction in any court having jurisdiction of misdemeanors he shall be punished by fine or imprisonment or both, and in addition thereto the judge shall dismiss him from such service.

**Appraisers Fix Market Value (Index 43).**

SEC. 17. The district court having jurisdiction to determine any such tax, either upon its own motion or upon the application of any interested person, including the state controller or county treasurer, shall by order direct the person, or one of the persons, appointed pursuant to section 15 of this act, to fix the clear market value of property of persons whose estates shall be subject to the payment of any tax under this act. Such appraisers shall forthwith give notice by mail to all persons known to have a claim or interest in the property to be appraised, including the state controller and the treasurer of the county in which such tax is to be paid, and to such person or persons as the district court may by order direct, of the time when and place where they will hear all persons inter-

ested in the appraisalment of such estate. At the time and place specified in such notice, the said appraisers shall meet and appraise the said property at its fair market value; and for the purpose of making said appraisalment, the said appraisers shall be authorized to cause the clerk to issue subpoenas and compel the attendance of witnesses before them, to administer oaths and to take the evidence of such witnesses under oath concerning such property and the value thereof; and shall make report thereof and of such value in writing to the said district court, together with the depositions of the witnesses examined, if any, and such other facts in relation thereto as said district court may order or require, within thirty days from the date of such direction unless further time be granted by the court.

**Appraisalment Time May Be Extended (Index 44).**

SEC. 18. Whenever, by reason of the complicated nature of the estate, or by reason of the confused condition of the decedent's affairs, it is impracticable for the appraisers to file with the clerk of the court a full, true and correct appraisalment of the personal assets belonging to the estate within the time required by this act, the court may extend the time for making such appraisalment, not exceeding a period of three months.

**Objection to Appraisalment, How Made (Index 45).**

SEC. 19. The state controller or any person interested in the estate appraised may, within twenty days thereafter, file objections to said appraisalment, on the hearing of which as an action in equity, either party may produce evidence competent or material to the matters therein involved. If upon such hearing the court finds the amount at which the property is appraised is at its value on the market in the ordinary course of trade, and that the appraisalment was fairly and in good faith made, it shall approve such appraisalment; but if it finds that the appraisalment was made at a greater or less sum than the value of the property in the ordinary course of trade, or that the same was not fairly or in good faith made, may order the appraisalment amended or corrected to conform to its findings, or it shall set aside the appraisalment of the property, appoint new appraisers, and so proceed until a fair and good appraisalment is made. The state controller or anyone interested in the property appraised may appeal to the supreme court from the order of the district court approving, amending or correcting, or setting aside any appraisalment to which exceptions have been filed. Notice of appeal shall be served within thirty days from the date of the order appealed from, and the appeal shall be perfected in the time now provided for appeals in civil actions. In case of appeal, the appellant, if he is not the state controller, shall give bond to be approved by the clerk of the court, to pay the tax, which bond shall provide that the said appellant and sureties shall pay the amount of the tax for which the property may be liable with cost of appeal. If upon the hearing of objections to the appraisalment, the court finds that the property is not subject to tax, the court shall, upon the expiration of time for appeal, when no appeal has been taken, order the clerk to enter on his probate docket and in the minutes of the court, a cancelation of any claim or lien for tax. If at the end of twenty days from the filing of the appraisalment with the clerk, no objections are filed, the appraisalment shall stand approved.

**District Court Shall Issue Citations, When (Index 46).**

SEC. 20. If it shall appear to the district court upon petition of the state controller, or the county treasurer, or any citizen or other interested person that any transfer has been made within the meaning of this act, and the taxability thereof and the liability for such tax and the amount thereof have not been determined, and no proceedings are pending in any court in this state wherein the taxability of such transfer, the liability therefor and the amount thereof may be determined, said court shall issue a citation, citing the persons who may appear liable therefor, or known to own any interest in or part of the property transferred, to appear before the court on a day certain, not more than twenty days from the date of such citation, and show cause why said tax should not be determined and paid. The clerk of the court shall upon the request of the state controller or the treasurer of the county furnish, without fee, one or more of transcripts of such decree or order and the same may be docketed and filed by the county clerk of any county in the state without fee. The district court may hear the said cause upon the relation of the parties and the testimony of witnesses and evidence produced in open court, and, if the court shall find said property is not subject to any tax as herein provided, the court shall, by its order so determine; but if it shall appear that said property, or any part thereof, is subject to any such tax, the same shall be appraised and taxed as in other cases and an appeal from such order or decree shall be allowed as provided in section 19 of this act.

**Duties of Clerk (Index 47).**

SEC. 21. In all cases, all orders, decrees and proceedings shall be entered by the clerk of the district court in the probate register and all orders, judgments or decrees establishing liens upon property shall be docketed by the clerk as other judgment liens are docketed.

**Duties of County Officers (Index 48).**

SEC. 22. It shall be the duty of each clerk of the district court to make an examination from time to time of all reports filed with him by administrators, executors, and trustees, and also to make examination of all foreign wills offered for probate or recorded within his county, and to notify the district attorney of such county of any property coming to his knowledge subject to the tax hereby imposed. It shall be the duty of each county recorder to examine from time to time the record of deeds and conveyances filed or recorded in his office, and report to the district attorney any transfers or conveyances of property coming to his knowledge subject to the tax herein provided. It shall be the duty of the district attorney from time to time to examine the probate records and proceedings in the office of the clerk of his county, and conveyances or transfers filed in the office of the county recorder, and if from such examination or from information or knowledge coming to him from any other source, he finds or believes that any property within his county or within the jurisdiction of the district court of said county, has passed by will or the intestate laws of this or any other state, or by deed, grant, sale or gift made or intended to take effect in possession or in enjoyment after the death of the decedent, donor, or grantor, he shall make report thereof in writing to the state controller embodying in such report the name and residence of the decedent, date of death, name and address of the

administrator, executor or trustee, the description of any property liable to a tax and the county in which it is located and the name and relationship of all beneficiaries or heirs. Any citizen of the state having knowledge of property liable to such tax, against which no proceedings for enforcing the collection thereof are pending, may report the same to the district attorney of his county or the state controller and it shall be the duty of such officers to investigate the case and if such officers or either of them, shall have reason to believe that any property is liable to the tax hereby imposed he shall forthwith institute proceedings for the recovery of the same as provided in section 20 of this act.

**Costs, How Chargeable (Index 49).**

Sec. 23. In all cases where any property so passes as to be liable to taxation under this act, all costs of the proceedings had for the determination of the amount of such tax or for determining whether the property of the entire estate is sufficient in amount to render that part passing to the heirs, devisees, legatees, grantees or transferees, subject to the tax, shall be chargeable to such estate or the owners of the property transferred and to discharge the lien upon such property, all costs as well as the taxes must be paid. In all other cases the costs are to be paid as ordered by the court, and when a decision adverse to the state has been rendered with an order that the state pay the costs, it shall be the duty of the clerk of the court in which such action was pending to certify the amount of such costs to the state treasurer, together with a copy of such judgment or order, and the state treasurer shall, if such costs be correctly certified, and the case has been finally determined, present the claim to the state board of examiners which they shall, if found correct, audit, allow and pay as other claims against the state are audited, allowed and paid.

**Concerning Foreign Estate (Index 50).**

Sec. 24. Whenever any property belonging to a foreign estate, which estate, in whole or in part, is liable to pay an inheritance tax in this state, the said tax shall be assessed upon the market value of said property remaining after the payment of such debts and expenses as are chargeable to the property under the laws of this state; in the event that the executor, administrator or trustee of such foreign estate, files with the clerk of the court having ancillary jurisdiction, and with the state treasurer, duly certified statements exhibiting the true market value of the entire estate of the decedent owner, and the indebtedness for which the said estate has been adjudged liable, which statements shall be duly attested by the judge of the court having original jurisdiction, the beneficiaries of said estate shall then be entitled to have deducted such proportion of the said indebtedness of the decedent from the value of the property as the value of the property within this state bears to the value of the entire estate.

**Tax Paid to County Where Transfer is Made (Index 51).**

Sec. 25. If a foreign administrator, executor or trustee shall assign or transfer any corporate stock or obligations in this state standing in the name of the decedent, or in trust for a decedent and liable to the tax herein provided, the tax must be paid to the county treasurer of the county in which such transfer is made before the transfer thereof; otherwise the corporation permitting its stock to be so transferred shall be



liable to pay such tax, and it is the duty of the state controller and the district attorney of the proper county to enforce the payment thereof.

**Doubtful Liability** (Index 52).

SEC. 26. Whenever an estate charged, or sought to be charged, with the payment of an inheritance tax, is of such a nature or so disposed that the liability of the estate is doubtful, or the value thereon but all such settlements, compromises and compositions shall be approved by the district court of the proper county, and after such approval the payment of the amount of the tax so agreed upon shall discharge the lien against the property of the estate.

[Section 27 does not appear in enrolled bill.— State Printer.]

**Apportionment of Moneys** (Index 53).

SEC. 28. All taxes levied and collected in pursuance of the provisions of this act shall be apportioned as follows: Twenty per cent thereof shall be paid to the county treasurer of the county in which such tax is paid or collected, and shall be placed in the general fund of such county; forty per cent of such tax shall be paid to the state treasurer and placed in the state school fund; and forty per cent of such tax shall be paid to the state treasurer and placed in the general fund of the state.

**Duty of District Attorney if Delinquent** (Index 54).

SEC. 29. If, after the expiration of eighteen months from the accrual of any tax under this act, such tax remain due and unpaid, after the refusal or neglect of the persons liable therefor to pay the same, the county treasurer shall notify, or the state controller may notify, the district attorney of the county in writing of such failure or neglect, and such district attorney shall bring and prosecute an action or actions in the name of the state as plaintiff, for the recovery of such tax and for the purpose of enforcing any lien or liens against all and any of the property subject thereto. In any such action the owner of any property or of any interest in property against which the lien of any such tax is sought to be enforced, and any predecessor in interest of any such owner whose title or interest was deranged through any such decedent by will or succession or by decree of distribution of the estate of such decedent, and any lienor, or incumbrancer subsequent to the lien of such tax may be made a party defendant. The enumeration in this section of the persons who may be made defendants shall not be deemed to be exclusion, but the joinder or nonjoinder of parties, except when otherwise herein provided, shall be governed by the [rules] in equity in similar cases.

(a) Actions may be brought against the state for the purpose of quieting the title to any property, against the lien or claim of lien of any tax or taxes under this act, or for the purpose of having it determined that any property is not subject to any lien for taxes under this act. In any such action, the plaintiff may be any administrator or executor of the estate or will of any decedent, whether the said estate shall have been fully administered and the estate settled and closed or not, and any heir, legatee or devisee of any such decedent, or trustee of the estate or of any part of the estate of such decedent, or distributee of the estate or of any part of the estate of any such decedent, and any assignee, grantee or successor in interest of such persons, and all or any persons who might be made parties defendant in any action brought by the state under the

provisions of this section, and notwithstanding that all or any of the persons enumerated in this section shall or may have assigned, granted, conveyed or otherwise parted with all or any interest in or title to the property, or any thereof, involved in any such claim of lien before the commencement of such action. All or any of the persons in this action enumerated may be joined or united as parties plaintiff. The enumeration in this section of the persons who may be made parties shall not be deemed to be exclusive, but the joinder or nonjoinder of parties, except when otherwise herein provided, shall be governed by the rules in equity in similar cases. In all cases any person who might properly be a party plaintiff in any such action who refuses to join as plaintiff may be made a defendant.

(b) All actions under this section shall be commenced in the district court of the county in which is situated any part of any real property against which any lien is sought to be enforced, or to which title is sought to be quieted against any lien, or claim of lien; but if in said action no lien against real property is sought to be enforced, the action shall be brought in the district court of the county which has or which had jurisdiction of the administration of the estate of the decedent mentioned herein.

(c) Service of summons in the actions brought against the state shall be made on the controller of state and on the district attorney of the county in which the estate of the decedent mentioned herein is being administered, or has been administered in probate proceedings, and it shall be the duty of said district attorney to defend all such actions.

(d) The procedure and practice in all actions brought under this section, except as otherwise provided in this act, shall be governed by the provisions of the civil practice act of this state, in so far as the same shall or may be applicable, including all provisions relating to motions for new trials and appeals.

(e) The remedies provided in this section shall be in addition to and not exclusive of any remedies provided in the sections preceding this section.

#### **Words Defined (Index 55).**

SEC. 30. The words "estate" and "property" as used in this act shall be taken to mean the real and personal property or interest therein of the testator, intestate, grantor, bargainer, vendor, or donor passing or transferred to individual legatees, devisees, heirs, next of kin, grantees, donees, vendees, or successors, and shall include all personal property within or without the state. The word "transfer" as used in this act shall be taken to include the passing of property or any interest therein, in possession or enjoyment, present or future, by inheritance, descent, devise, succession, bequest, grant, deed, bargain, sale, gift, or appointment in the manner herein described. The word "decedent" as used in this act shall include the testator, intestate, grantor, bargainer, vendor, or donor.

The words "contemplation of death" as used in this act shall be taken to include that expectancy of death which actuates the mind of a person on the execution of his will, and in nowise shall said words be limited and restricted to that expectancy of death which actuates the mind of a person in making a gift *causa mortis*, and it is hereby declared to be the intent and purpose of this act to tax any and all transfers which are

made in lieu of or to avoid the passing of the property transferred by testate or intestate laws.

**In Effect** (Index 56).

SEC. 31. This act shall take effect thirty days from and after the date of its approval.

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*An act to fix the state tax levy, and to distribute the same in the proper funds.*

**3618. County Tax Fixed, How** (Index 57).

SEC. 2. The board of county commissioners of each county shall, on or before the first Monday of March, of each year, fix the rate of county taxes for such year, designating the number of cents on each hundred dollars of property levied for each fund; and shall levy the state and county taxes upon the taxable property of the county.

**3619. All Levies a Lien on Real Property** (Index 58).

SEC. 3. Every tax levied, under the provisions or authority of this act, is hereby made a lien against the property assessed, and a lien shall attach upon the real property for the tax levied upon the personal property, of the owner of such real estate, which lien shall attach upon the day on which the taxes are levied in each year, on all property then in this state, and on all other property whenever it reaches the state, and shall not be satisfied or removed until all the taxes are paid, or the property has absolutely vested in the purchaser under a sale for taxes.

**3620. Special Tax for Cities, Towns, Schools, a Lien** (Index 59).

SEC. 4. All special taxes levied for city, town, school, road or other purposes throughout the different counties of this state, shall be a lien on the property so assessed, and shall be assessed and collected by the same officers, at the same time, and in the same manner as the state and county taxes are now or may hereafter be assessed and collected.

**3621. Property Exempt—Exceptions** (Index 60).

SEC. 5. All property of every kind and nature whatsoever, within this state, shall be subject to taxation, except:

First—All lands and other property owned by the state, or by the United States, or by any county, municipal corporation, town or village in this state, and all public schoolhouses, with lots appurtenant thereto, owned by any legally created school district within the state; *provided*, that when any of the property mentioned in this subdivision is used for any other than public purposes, and a rent or valuable consideration is received for its use, the same shall be taxed.

Second—Unpatented mines and mining claims; *provided*, that nothing in this section shall be so construed as to exempt from taxation possessory claims to the public lands of the United States, or of this state, or the proceeds of the mines; *and provided further*, that nothing herein shall be so construed as to interfere with the primary title to the lands belonging to the United States.

Third—Churches, chapels and other buildings used for religious worship, with their furniture and equipments and the lots of ground on which they stand, used therewith and necessary thereto; *provided*, that when any such property is used exclusively for any other than church

purposes, and a rent or other valuable consideration is received for its use, the same shall be taxed.

Fourth—The funds, furniture, paraphernalia and regalia owned by any lodge of the order of Free and Accepted Masons, or of the Independent Order of Odd Fellows, or of any other similar charitable organization, or by any benevolent or charitable society, so long as the same shall be used for the legitimate purposes of such lodge or society, or for such charitable or benevolent purposes; *provided*, that such exemption shall in no case exceed the sum of five thousand dollars to any one lodge, society or organization.

Fifth—All cemeteries and graveyards set apart and used for and open to the public for the burial of the dead, when no charge is made for burial therein.

Sixth—The property of widows and orphan children, not to exceed the amount of one thousand dollars to any one family; *provided*, that no such exemption shall be allowed to any but actual bona fide residents of this state, and shall be allowed in but one county in this state to the same family, and the party or parties claiming such exemption, or some one in their behalf, shall make an affidavit before the county assessor of such residence, and that such exemption has been claimed in no other county in this state for that year. *As amended, Stats. 1909, 125.*

#### **3842. Y. M. C. A. Property Exempt from Taxation—Exception (Index 61).**

SECTION 1. There shall be exempt from taxation all Young Men's Christian Association buildings with their furniture and equipments, and the lots of ground on which they stand, used therewith and necessary thereto; *provided*, that when any such property is used for any other than Young Men's Christian Association purposes, and a rent or other valuable consideration is received for its use, the same shall be taxed.

#### **1158. Exemption of Stock Held by Nonresidents (Index 62).**

SEC. 57. The shares of stock in every corporation shall be deemed personal property and transferable on the books of the corporation in such manner and under such regulations as section 27 of this act require [s] and the by-laws provide; *provided, however*, that no stock or bonds issued by any corporation organized under this act shall be taxed by this state when the same shall be owned by nonresidents of this state, or by foreign corporations.

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*An act for the incorporation of hospitals or asylums in certain cases.*

Approved March 4, 1887

[See secs. 1390 to 1397, Revised Laws, 1912.]

#### **1396. Property Exempt from Taxation (Index 63).**

SEC. 7. The property on which said asylum or institution building stands, together with said buildings, shall, while occupied for the objects and purposes thereof, be exempt from taxation.

#### **1407. Exempted from Taxation (Index 64).**

SEC. 10. The cemetery lands and property of any association formed pursuant to this act, shall be exempt from all public taxes, rates and assessments, and shall not be liable to be sold on execution or be applied in payment of debts due from any individual proprietors; but the pro-

prietors of lots or plats in such cemeteries, their heirs or devisees, may hold the same exempt therefrom, so long as the same shall remain dedicated to the purpose of a cemetery; and during that time no street, road, avenue or thoroughfare shall be laid through such cemetery, or any part of the lands held by such association for the purposes aforesaid, without the consent of the trustees of such association and of four-fifths of the lot owners.

**3345. School Property Exempt from Taxation or Execution** (Index 65).

SEC. 106. All lots, buildings, or other school property, owned by any district, town or city, and devoted to public-school purposes, shall be, and the same are hereby, exempted from taxation, and from sale on any execution or other writ or order in the nature of an execution.

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*An Act ceding the jurisdiction of this state over certain lands owned by the United States.*

**1949. Jurisdiction Ceded to the United States—Reservation by State—Plat To Be Filed—Service of Process** (Index 66).

SECTION 1. That the jurisdiction of this state is hereby ceded to the United States of America over all such pieces or parcels of land within the limits of this state as have been or shall hereafter be selected and acquired by the United States for the purpose of erecting postoffices, custom houses or other structures exclusively owned by the general government and used for its purposes; *provided*, that an accurate description and plat of such lands so acquired, verified by the oath of some officer of the general government having knowledge of the facts, shall be filed with the governor of this state; *and further provided*, that this cession is upon the express condition that the State of Nevada shall so far retain concurrent jurisdiction with the United States in and over all lands acquired or hereafter acquired as aforesaid; that all civil or criminal process issued by any court of competent jurisdiction, or officers having authority of law to issue such process, and all orders made by such court, or any judicial officer duly empowered to make such orders, and necessary to be served upon any person, may be executed upon said lands and in the buildings that may be erected thereon, in the same way and manner as if jurisdiction had not been ceded as aforesaid.

**1950. Exemption from Taxation** (Index 67).

SEC. 2. The lands aforesaid, when so acquired, shall forever be exempt from all taxes and assessments so long as the same shall remain the property of the United States.

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*An Act ceding the jurisdiction of this state over certain lands to be acquired by the United States.*

**1951. Ceding Jurisdiction—Exception** (Index 68).

SECTION 1. The jurisdiction of this state is hereby ceded to the United States of America over all pieces or parcels of land within the limits of this state that may be selected or acquired by the United States for the purpose of erecting thereon a public building or public buildings for the accommodation of the United States courts, the postoffice and other government offices; and the United States shall have exclusive jurisdiction

over the same during the time said United States shall be or remain the owner thereof, for all purposes except the administration of the criminal laws of this state, and the service of any civil process therein or thereon.

**1952. Lands Exempt from Taxation** (Index 69).

SEC. 2. The lands aforesaid, when so acquired, shall forever be exempt from all taxes and assessments so long as the same shall remain the property of the United States.

*An Act to provide revenue for the support of the government of the State of Nevada, and to repeal certain acts relating thereto.*

**3622. "Real Estate," "Personal Property" and "Full Cash Value" Defined** (Index 70).

SEC. 6. The term "real estate," when used in this act, shall be deemed and taken to mean and include, and it is hereby declared to mean and include all houses, buildings, fences, ditches, structures, erections, railroads, toll roads and bridges, or other improvements, built or erected upon any land, whether such land be private property, or property of the state or of the United States or of any municipal or other corporation, or of any county, city or town in this state, the ownership of, or claim to, or possession of, or right of possession to any lands within the state, and the claim by or the possession of any person, firm or corporation, association or company to any land, and the same shall be listed under the head of "Real Estate."

The term "personal property," whenever used in this act, shall be deemed and taken to mean, and it is hereby declared to mean and include all household and kitchen furniture, all law, medical and miscellaneous libraries, all goods, wares and merchandise, all chattels of every kind and description, all money on hand or on deposit in bank or banks, or with individuals, all moneys at interest, secured by mortgage or otherwise, gold dust, gold and silver bars, bullion, solvent debts, other than those mentioned in this section, when the amount exceeds the same character of indebtedness of the party assessed, stocks of goods on hand, horses, mules, oxen, calves, beef cattle, hogs, sheep, goats, jacks and jennies, and cattle of every description, wagons, carriages, buggies, omnibuses, stages, stage coaches, sulkies, carts, drays and all other vehicles, whether for use, pleasure or hire; also, all locomotives, cars, rolling stock and other personal property used in operating any railroad within the state; all machines and machinery, all works and improvements, all steamers, vessels and water craft of every kind and name navigating or used upon the waters of any river or lake within this state, or having a general depot or terminus within this state; all capital loaned, invested or employed in trade, commerce or business whatsoever; the capital stock of all corporations (except the capital stock of corporations organized for mining purposes), companies, associations, ferries, or individuals doing business or having an office within this state; the money, property, and effects of every kind, except real estate, of all banks, banking institutions or firms, bankers, money lenders and brokers, and all property of whatever kind or nature not included in the term "real estate," as said term is defined in this act; *provided*, that gold and silver-bearing ores, quartz or minerals, from which gold or silver is extracted, when in the hands of the producers thereof, shall not mean, nor be taken to mean, nor be listed and assessed, under the term "personal property," as used in this

section of this act, but are specially excepted therefrom, and shall be listed, assessed and taxed, as provided by law.

[Definition of "full cash value" amended by law creating Nevada Tax Commission, approved March 20, 1913." See page 9 of this pamphlet.]

**3623. Commissioners to Furnish Books—Property Assessed Full Cash Value (Index 71).**

SEC. 7. The board of county commissioners of each county shall, prior to the first Monday of March of each year, cause to be prepared, suitable and well-bound books for the use of the assessor, in which the county assessor shall enter his tax-list and assessment roll, as hereinafter provided; and in which list and assessment roll shall be assessed and included all taxes levied by authority of law for county purposes. Said book shall contain suitable printed heads, and be ruled to conform with the form of the assessment roll, as provided by this act. All property must be assessed at its full cash value.

**3624. Assessment by Assessor—Penalties for Neglect or Refusal to Make Statement—Unknown Owners, How Rated (Index 72).**

SEC. 8. Between the date of the levy of taxes and the first Monday of September in each year, the county assessor, except when otherwise required by special enactment, shall ascertain, by diligent inquiry and examination, all property in his county, real or personal, subject to taxation, and also the names of all persons, corporations, associations, companies, or firms, owning the same; and he shall then determine the true cash value of all such property, and he shall then list and assess the same to the person, firm, corporation, association, or company owing [owning] it. For the purpose of enabling the assessor to make such assessments, he shall demand from each person and firm, and from the president, cashier, treasurer, or managing agent of each corporation, association, or company, including all banking institutions, associations, or firms within his county, a statement under oath or affirmation of all the real estate or personal property within the county, owned or claimed by such persons, firm, corporation, association, or company. If any person, officer, or agent shall neglect, or refuse, on demand of the assessor or his deputy to give, under oath or affirmation, the statement required by this section, or shall give a false name, or shall refuse to give his or her name, or shall refuse to swear or affirm, he or she shall be guilty of a misdemeanor, and shall be arrested upon complaint of the assessor, or his deputy, and upon conviction before a justice of the peace of the county, he or she shall be punished by a fine of not less than ten dollars nor more than five hundred dollars, or by imprisonment in the county jail for a term not less than ten days nor more than three months, or by both such fine and imprisonment, at the discretion of the court. If the owners of any property not listed by another person shall be absent or unknown, or fail to make the statement under oath or affirmation, as herein provided, within five days after demand is made therefor, the assessor shall make an estimate of the value of such property and assess the same accordingly. If the name of such absent owner is known to the assessor the property shall be assessed in his or her name; if unknown to the assessor the property shall be assessed to unknown owners. It is hereby made the duty of the assessor, at the end of each month, to report to the district or prosecuting attorney of the county the names of all persons neglecting or refusing to give the statement as required by this section of this act,

and it is hereby made the duty of such district or prosecuting attorney to prosecute all persons so offending. *As amended, Stats. 1893, 44.*

**3625. Assessor Liable for Taxes, When—Duties of Auditor—Duties of District Attorney—Neglect of Assessor, How Excused—Double Taxes Levied, When (Index 73).**

SEC. 9. The assessor and his sureties shall be, and they are hereby made liable for the taxes on all taxable property within the county, which is not assessed through the assessor's wilful or inexcusable neglect; and proof of the nonassessment of any taxable property within the county, shall be prima facie evidence of such neglect. It shall be the duty of the county auditor and county treasurer to inform the district attorney of the county of the nature and value of all property not assessed, naming the owner or owners thereof, whenever they, or either of them, shall know or have good reason to believe any property within the county has not been assessed according to law.

It shall be the duty of the district attorney of the several counties of this state, on the first Monday of January of each year, to report in writing to the board of county commissioners of his county, a list of all taxable property, real and personal in the county, unassessed, at which time the assessor of such county may appear, and by testimony under oath or other sworn proof, explain to the board the reason of such nonassessment. If, after hearing such proofs, the said board shall be satisfied that such nonassessment was excusable in the assessor, it shall cause an order to that effect to be entered upon the minutes, and if the said board shall be satisfied that any nonassessment was not excusable, then said board shall cause an order to that effect to be entered on its minutes, when it shall be the duty of the district attorney of such county to demand of the assessor thereof all the state and county taxes due and payable upon such property for the preceding year, and if the same shall not be paid by such assessor within ten days from such demand, then said district attorney shall forthwith commence an action in a court of competent jurisdiction against such assessor and his sureties, for the collection, in one suit, of all sums payable by such assessor as aforesaid; *provided, however*, if it can be proven that any nonassessment was caused by the refusal of the owner, agent or claimant of such property, or of the person or persons having it in possession or under his control or charge, to give a list of it to the assessor, the assessor shall not be liable; but the person or persons whose refusal to give the assessor such list (and whose duty it was under the law to give such list) caused the omission, shall pay double the amount of the taxes that would have been imposed upon the property had it been assessed.

**3626. Lists Under Oath Shall Describe Property (Index 74).**

SEC. 10. At the same time and in the same manner as other lists of property, herein required, are given, each and every person shall deliver, under oath or affirmation, to the assessor, a similar list of all real estate, with the improvements thereon, and all personal property which he, and the firm of which he is a member, and the corporation of which he is president, cashier, treasurer, secretary, trustee or managing agent, owns, claims or has the charge, possession or control of, in any other county of the state, which he does not, of his own personal knowledge, know has been assessed in such other county for that year, which list shall particularly describe each tract of land and each city or town lot contained



therein (so that the same may be found or known by such description), and all vessels, steamers and other water craft, and shall also specify each and all deposits, if any, and persons with whom such deposit or deposits are made, and the places in which the same may be found, unless he shall have included all such money, gold dust, gold and silver bars and bullion in the list of property in his county, which it shall be lawful to do; and shall also specify the kind and nature of all other personal property in such county belonging to or under the charge, control or in the possession of him or them.

**3627. Property in Other Counties—Assessor to Report (Index 75).**

SEC. 11. Every assessor, as soon as he shall have received a list of any property in another county, under the foregoing section, shall make out from the list delivered to him a list for each county in which any such taxable property may be, and shall transmit the same, by mail or express, to the assessor of the proper county, who shall assess the same as other taxable property therein, if it has not been before assessed for the same year.

**3628. Property Assessed in Several Counties (Index 76).**

SEC. 12. When real property is assessed by the county assessors of two counties on territory claimed by both, the owner of the real estate assessed is hereby authorized to pay said taxes in either county that he may select, and in case of suit being brought for the nonpayment of said taxes in the county in which said suit may be brought, the production of a tax receipt for the current year on said property, signed by the proper officer, although in an adjoining county claiming jurisdiction, of a date prior to the commencement of said action, shall entitle said taxpayer to a dismissal of said suit, free of cost.

**3629. Property of Partnership and Incorporations—Estates of Deceased Persons, How Assessed (Index 77).**

SEC. 13. The owner or holder of any stock, in any firm, incorporated company or association, the entire capital of which is invested in property which is assessed, or the capital of which is assessed, shall not be assessed individually for his stock in such company or association, nor shall any person having an interest in any partnership or firm be individually assessed for the partnership or firm property, if such property is assessed to the partnership or firm. The property of every firm, incorporated company or association shall be taxed in the county where the property is situated; *provided*, that whenever any portion of the property of any such company shall be assessed and taxed in the county wherein the same is located, then, upon presentation at the principal office of such company, of the certificate or receipt of the collector of said county, that such taxes have been paid in another county, the same shall be deducted at the principal office from the aggregate amount of taxes imposed upon, or paid by said company, for the same property, in the county wherein the principal office of said company is situated.

The undivided property of deceased and insane persons may be listed to the heirs, guardians, executors or administrators, as the case may be, and a payment of taxes made by either, shall bind all the parties in interest for their equal proportions. It is hereby made the duty of every district judge, from time to time, to direct each and every administrator, executor and guardian (which direction may be especially given in each

case or by general order) to pay, out of the funds of the estate, all taxes that have attached or accrued against such estate after the passage of this act; and no order or decree, for the distribution of any property of any decedent among the heirs or devisees, shall be made until the taxes which have been attached to or accrued against the estate shall have been paid.

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*An Act concerning franchises for furnishing electric light, heat and power.*

Approved March 20, 1909, 154.

**1261. Must Pay Percentage of Profits (Index 78).**

SECTION 1. Any person, company, corporation or association engaged in supplying electric light, heat or power to the inhabitants of any county, or to the inhabitants of any town or city in any county in the state, and which filed its acceptance of the terms of the provisions of an act entitled "An act granting to persons and corporations the right to supply electric power, heat and light to the inhabitants of counties, cities and counties, cities and towns of the State of Nevada and granting to such persons and corporations the right to construct and maintain poles and wires on the county roads and highways, and in the streets of said cities, cities and counties, cities and towns of this state, and to conduct electricity over said wires and providing for the punishment of obstruction, hindrance or damage thereto," approved March 2, 1901, the same being chapter 25, Laws of 1901, with the county recorder of such county, or which complied with the procedure authorized by chapter 190 of the Laws of 1907, entitled "An act to define the rights and responsibilities of owners of electric light lines and power lines in the State of Nevada," or which applied for and received a formal permit or franchise from the county commissioners of such county prior to the passage of this act, and has since the filing of such acceptance, or the receipt of such franchise, or said compliance, been actually engaged in supplying electric light, heat or power to the inhabitants of any county or of any city or town therein, shall have and there is hereby granted to such persons, company, association or corporation the franchise, rights and privilege to supply electric light, heat and power to the inhabitants of such county, and to the inhabitants of any town or city therein, and that to carry out said purpose, the right, privilege and franchise is hereby granted to such person, association or corporation to construct and maintain poles and wires on the county roads and highways, and in the streets of the said cities and towns, together with all the necessary appurtenances, and to conduct electricity over said wires and appurtenances to any part of said county, and to the towns and cities therein, for the purpose of furnishing electric heat, power, and light to the same extent as if the terms and provisions of said act had originally been fully complied with. But no person, company, corporation or association shall have the benefits of the provisions of this act until there has been paid to such town, city or county two per cent of the net profits made in furnishing or supplying such electric light, heat or power, since the filing of its acceptance of the terms and provisions of chapter 25 of the Laws of 1901, or since such permit or franchise was received from the board of county commissioners, or since such compliance with the procedure authorized by chapter 190 of the Laws of 1907; *provided, however*, that nothing herein shall be so con-

strued as to enlarge the powers or to extend the term granted by any existing franchise; *provided*, that any person, company, association or corporation accepting the benefits of the provisions of this act as hereinafter provided shall pay annually two per cent of its net profits, made in furnishing such electric light, heat and power, to the county or counties in which such person, company, association or corporation is engaged in business; *and provided further*, that this act shall not be held or construed to relieve any such person, company, corporation, or association which has received a franchise from any board of county commissioners in this state prior to the passage of this act from the full performance of the terms and conditions imposed by such franchise; but that compliance with the terms and provisions of this act shall be required in addition thereto.

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*An Act concerning the granting of franchises by boards of county commissioners, prescribing the terms under which said franchises shall be granted, and repealing certain acts pertaining thereto, and allowing corporations, associations and persons having franchises obtained under other laws of this state to obtain the benefits of this act, and providing for other matters properly connected therewith.*

Approved March 23, 1909, 207

**2129. Certain Franchises, When Granted (Index 79).**

SECTION 1. The board of county commissioners of any county in this state is hereby authorized and empowered to grant to any person, company, corporation, or association the franchise, right, and privilege to construct, install, operate, and maintain street railways, electric light, heat, and power lines, gas and water mains, telephone and telegraph lines, and all necessary or proper appliances used in connection therewith or appurtenant thereto, in the streets, alleys, avenues, and other places in any unincorporated town or city in such county, and along the public roads and highways of such county, when the applicant therefor shall comply with the terms and provisions of this act.

**2135. Certain Portion of Profits to School Fund (Index 80).**

SEC. 7. Every applicant for a franchise for any of the purposes mentioned in section 1 of this act, shall, within ten days after such franchise is granted, file with the county recorder of such county an agreement properly executed by the grantee of such franchise, right or privilege to pay annually on the first Monday of July of each year to the county treasurer of the county wherein such franchise, right or privilege is to be exercised, for the benefit of the school fund of such county, two per cent of the net profits made by such grantee in the operation of any public utility for which such franchise is granted, and no power, function, right or privilege shall be exercised until such agreement shall be filed.

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**3630. Falsely Listing Property, Perjury (Index 81).**

SEC. 14. If any person shall wilfully make or give, under oath or affirmation, a false list of his, her or their taxable property, under his or her control, such person shall be deemed guilty of perjury, and, upon conviction thereof, shall be punished therefor as is by law provided for the punishment of perjury.

**3631. Mortgaged Personal Property** (Index 82).

SEC. 15. When personal property is mortgaged or pledged it shall, for the purpose of taxation, be deemed the property of the person who has the possession thereof.

**3632. Assessors To Prepare List—Cost of Printing** (Index 83).

SEC. 16. It shall be the duty of the assessor in each of the respective counties of the state on or before the second Monday in September in each year to prepare a printed list of all the taxpayers in the county and the total valuation of property on which they severally pay taxes. A copy of said list shall be by the said assessor delivered in person or mailed to each and every taxpayer in the county; *provided*, that the cost of printing the aforesaid list shall not exceed twenty cents for each name for as many copies as there are names on the list. The several boards of county commissioners in the state are authorized and empowered to allow the bill contracted by the assessor under this section, and the several county auditors are authorized to draw their warrants in payment for the same. *As amended, Stats. 1893, 45.*

**3633. Assessment Roll—Property Described and Listed** (Index 84).

SEC. 17. It shall be the duty of the assessor to prepare a tax-list, or assessment roll, indexed or alphabetically arranged, in the book or books furnished by the board of county commissioners for that purpose, in which book or books shall be listed all the real estate, improvements on real estate, including improvements on public lands and other personal property within the limits of the county, and in said book or books there shall be set down in separate columns:

First—The names of the taxable inhabitants, firms, incorporated companies, or associations, in alphabetical order, if known; if unknown, the property shall be assessed to unknown owners, and if any person shall refuse to make a statement of his property under oath, as required by this act, that fact shall be noted under his name.

Second—All real estate, including the ownership or claims to, or possession of, or right of possession to any land and improvements, taxable to each inhabitant, firm, incorporated company, or association, described by metes and bounds, or by common designation or name, if situated within the limits of any city or incorporated town, described by lots or fraction of lots; if without said limits, giving the number of acres, as near as can be conveniently ascertained, and the location and township where situated; all improvements on public lands, describing as nearly as possible the location of said improvements; *provided*, that when two or more parties claim, by description, the same land, it shall be assessed to each party making such claim or giving such description, according to the estimated value of the claims of each.

Third—The cash value of real estate, including the possessory claim to lands and the improvements thereon.

Fourth—The cash value of all improvements on real estate, including possessory claims, where the same is assessed to a person other than the owner of said real estate.

Fifth—The cash value of all personal property except improvements on real estate or on public lands, taxable to each and exclusive of money and solvent debts.

Sixth—Amount of money and solvent debts.

Seventh—The total value of all property taxable to each. And no further description of personal property than that required by the foregoing provisions of this section shall be needed or requisite to render the assessment binding and effective. The form of the assessment roll shall be substantially as follows:

When tax paid.....	Real estate. Number of acres.....	
Taxpayer's name.....	Section.....	
Description of property.....	Number of lot.....	
	Number of block.....	
Value of real estate or possessory claim and improvements, . . . . .	DOLLARS	CTS.
Value of improvements on real estate or possessory claims assessed to persons other than the owners of said real estate or possessory claims, . . . . .	-----	-----
Value of personal property, . . . . .	-----	-----
Amount of money and solvent debts, . . . . .	-----	-----
Total value, . . . . .	-----	-----
State proportion, . . . . .	-----	-----
County proportion, . . . . .	-----	-----
Special tax (naming it), . . . . .	-----	-----
Poll tax, . . . . .	-----	-----
Total tax, . . . . .	-----	-----
To whom paid.....	-----	-----

[Amended by paragraph 4, section 4, of law creating Nevada Tax Commission, approved March 20, 1913. See page 7 of this pamphlet.]

### 3634. Assessor To Prepare Map (Index 85).

SEC. 18. The assessor shall also, when directed by the board of county commissioners, in a book, make a map or plan of the various blocks within any incorporated city or town, and shall mark thereon the various subdivisions, as they are assessed; and in such subdivision he shall mark the names of persons to whom it is assessed.

### 3635. Completion of Assessment Roll—Oath of Assessor (Index 86).

SEC. 19. On or before the second Monday of September in each year the assessor shall complete his tax-list or assessment roll, and he or his deputy, as the case may be, shall take and subscribe to an affidavit written therein to the effect that he has made diligent inquiry and examination to ascertain all the property within the county subject to taxation, and that he has assessed it on the assessment roll equally and uniformly, according to the best of his judgment, information and belief, at its full cash value; but the failure to take or subscribe to such affidavit shall not in any manner affect the validity of any assessment contained in said assessment roll *As amended, Stats. 1893, 46.*

### 3636. Notice of Meeting of Board of Equalization (Index 87).

SEC. 20. As soon as completed, the assessment roll, together with the map book, and all statements made by taxpayers, shall be delivered to the clerk of the board of county commissioners, who shall immediately give notice thereof, and of the time the board of equalization will meet to equalize assessments, by publication in one newspaper, if any be printed in the county, and if none, then in such manner as the board

of county commissioners shall direct; and in the meantime the assessment roll shall remain in the office of said clerk for public inspection.

**3637. Basis of Taxation** (Index 88).

Sec. 21. The assessment made by the county assessors, as apportioned by the boards of county commissioners, shall be the only basis of taxation for city, town, school, road or other districts, in their respective counties. *As amended, Stats. 1893, 47.*

[Amended by Sec. 6 of law creating Nevada Tax Commission, approved March 20, 1913. See page 9 of this pamphlet.]

**3638. Board of Equalization—Rights of Taxpayer when Valuation Has Been Added** (Index 89).

Sec. 23. The board of county commissioners of each county shall constitute a board of equalization, of which board the clerk of the board of county commissioners shall be clerk. The board of equalization of each county shall meet on the third Monday in September in each year, and shall continue in session from time to time until the business of equalization presented to them is disposed of; *provided, however*, that they shall not sit after the first Monday of October, except as in this section provided. The board shall have power to determine the valuation of any property assessed, and may change and correct any valuation, either by adding thereto or deducting therefrom, such sum as shall be necessary to make it conform to the actual cash value of the property assessed, whether said valuation was fixed by the owner or assessor; except that in case where the person complaining of the assessment has refused to give the assessor his list under oath, as required by this act, no reduction shall be made by the board in the assessment made by the assessor. If the board find it necessary to add to the assessed valuation of any property on the assessment roll, they shall direct the clerk to give notice to the person so interested, by letter deposited in the postoffice or express, or otherwise, naming the day when they shall act in that case, and allowing a reasonable time to appear. As soon as possible after the adjournment of the board in September its clerks shall make out a list of all persons who have not appeared before the board, the valuation of whose property has been added to on the assessment roll, and shall state the amount so added, and list of all property, the valuation on which has been added to on the assessment roll, with the amounts so added, the owners of which have not appeared before the board; and the board of county commissioners shall cause the same to be published in one newspaper in the county, if there be any, and if not, then by posting one copy of the same in a public place in each election precinct in the county, and any person, to the assessed value of whose property there was an amount added, not appearing before the board of equalization in September, may appear before it in October, and upon making affidavit that he had no knowledge of such increased valuation of his property, he shall be given a hearing and the final judgment of the board, and the clerk of the board shall note all changes made and report the same to the auditor, who shall make the changes required on the original assessment roll. The assessor, either in person or by deputy, shall be present, also any deputy whose testimony may be required by the parties appealing to the board, and they shall have the right to make any statement touching such assessment and to produce evidence relating to questions before the board. The recorder

of the county shall be also present and attend on the board with an abstract of all unsatisfied mortgages and liens remaining on record in his office, arranged in alphabetical order, for which service he shall receive no compensation, and the board of equalization shall make use of such abstract and of all other information that they can procure from the recorder in the recorder's office or otherwise in equalizing the assessment roll of the county, and may require the assessor to enter upon such assessment roll any mortgage or lien or other property which has not been assessed, and the assessment and equalization so made shall have the same force and effect as if made by the assessor before the delivery of the assessment roll by him to the clerk of the board of county commissioners. On the second Monday in October, the board of county commissioners shall meet as a board of equalization to equalize the assessment roll and hear complaints in the excepted cases mentioned in this section. *As amended, Stats. 1893, 47.*

[Amended by Sec. 6 of law creating Nevada Tax Commission, approved March 20, 1913. See page 9 of this pamphlet.]

**3639. Quorum** (Index 90).

SEC. 24. A quorum of the board of county commissioners shall be sufficient to constitute the board of equalization, and a majority of the members present shall determine the action of the board.

**3640. Clerk To Enter Changes** (Index 91).

SEC. 26. During the session, or within five days after the adjournment of the board of equalization, its clerk shall enter upon the assessment roll all the changes and corrections made by the board, and shall immediately deliver said corrected roll, with his certificate attached, to the county auditor. *As amended, Stats. 1893, 48.*

[Amended by Sec. 6 of law creating Nevada Tax Commission, approved March 20, 1913. See page 9 of this pamphlet.]

**3641. Auditor To Add Up Tax Roll** (Index 92).

SEC. 27. The county auditor, as soon as the assessment roll is delivered to him by the clerk of the board of equalization, shall proceed to add up the valuations and to enter the total valuation of each kind of property and the total valuation of all property on the assessment roll, and he shall, on or before the fourth Monday in October [first Monday in November, see sec. 3795] of each year, deliver the same to the ex officio tax receiver, with his certificate attached, together with the maps or plat book. *As amended, Stats. 1893, 48.*

[Amended by Sec. 6 of law creating Nevada Tax Commission, approved March 20, 1913. See page 9 of this pamphlet.]

**3642. Auditor To Charge Tax Receiver with Amount of Taxes** (Index 93).

SEC. 30. On delivering the assessment roll to the ex officio tax receiver, the auditor shall charge him with the full amount of the taxes levied, and he shall forthwith transmit by mail to the state controller a statement showing the assessed valuation of all property in the county and the amount of taxes levied thereon for state and county purposes.

**3643. County Treasurers To Be Tax Receivers** (Index 94).

SEC. 31. The several county treasurers of this state shall be ex officio tax receivers, under the provisions of this act, for their several counties,

and they shall receive all taxes on real and personal property and receipt for the same.

**3644. Notice to Taxpayers, How Given—Taxes Delinquent (Index 95).**

SEC. 32. Upon receiving the assessment roll from the auditor, the ex officio tax receiver shall proceed to receive the taxes, and shall forthwith give notice by publication in some newspaper published in his county, and if none be so published, then by posting notices in three public and conspicuous places in the county, that taxes will be delinquent on the first Monday in December, and that unless paid prior thereto ten per cent will be added to the amount thereof; and he shall forward by mail a postal card to each taxpayer whose residence is outside of the county-seat, if the postoffice address of such taxpayer is known to him, notifying him or them of the amount due.

**3645. Duties of Tax Receiver When Tax Is Paid (Index 96).**

SEC. 33. Whenever any tax is paid to the ex officio tax receiver he shall mark the word "paid" and the date of payment in the assessment roll opposite the name of the person or description of the property liable for such taxes, and shall give a receipt therefor, specifying the amount of the assessment and the amount of the tax and a description of the property assessed. But no ex officio tax receiver shall receive any taxes for any portion less than the least subdivision entered upon the assessment roll; *provided, always*, that an owner of undivided real estate may pay the proportion of taxes due on his interest therein.

**3646. Taxes Delinquent—Delinquent List—Notice To Be Given (Index 97).**

SEC. 34. On the first Monday in December the ex officio tax receiver, at the close of his official business on that day, shall enter upon the assessment roll a statement that he has made a levy upon all the property therein assessed, the taxes upon which have not been paid, and shall immediately ascertain the total amount of taxes then delinquent, and file in the office of the auditor the list of all persons, and property then owing taxes, verified by oath of himself or deputy, which shall be completed by the second Monday in December and shall be known as the delinquent list; and the auditor shall immediately cause said list to be published in at least one newspaper in his county for not less than one nor more than four weeks, and if no newspaper be published in the county, then a copy thereof shall be posted by the auditor in at least five conspicuous places within the county; *provided*, that the cost of publication in each case shall be charged to the delinquent taxpayer and shall, in no case, be a charge against the state or county; *and provided further*, that such publication shall be made at not more than legal rates.

**3647. Money, How and When Apportioned (Index 98).**

SEC. 35. The county treasurer shall, on Monday in each week, apportion all the money that shall have come into his hands, as ex officio tax receiver, during the preceding week into the several funds as provided by law, and shall make out a statement, under oath, of the same, and transmit said statement to the auditor, to be by him filed in his office.

**3648. Assessment Roll Turned Over, When and How (Index 99).**

SEC. 36. On the second Monday in December in each year, the ex officio tax receiver shall attend at the office of the county auditor with the assessment roll, and the auditor shall then and there administer to



the ex officio tax receiver an oath, which shall be written and subscribed on the assessment roll, to the effect that each person and all property assessed in said roll on which taxes have been paid to him has the word "paid" marked opposite the name of such person, or the description of such property, and the auditor shall then foot up the amount of taxes remaining unpaid, and shall make a final settlement with the ex officio tax receiver of all taxes charged against him on account of said assessment roll.

**3649. Delinquent List Sent to Controller (Index 100).**

SEC. 37. Within ten days after such final settlement, the auditor shall transmit, by mail or otherwise, to the state controller a statement, in such form as the controller may require, of all and each particular kind of property delinquent, and the total amount of delinquent taxes.

**3650. Neglect of Treasurer, Penalty—Duty of District Attorney (Index 101).**

SEC. 38. If any treasurer and ex officio tax receiver shall refuse, for a period of five days, or wilfully neglect to make the settlement with, and statement to the auditor of his county, as in this act required, he and his sureties shall be liable to pay the full amount of taxes charged upon the assessment roll, and the district or prosecuting attorney, of his own volition, or on being instructed to do so by the state controller or the board of county commissioners, shall cause suit to be brought against said treasurer and ex officio tax receiver and his sureties for the full amount due on the auditor's books. And if such suit is commenced, no credit or allowance whatever shall be made to such refusing or neglecting treasurer and ex officio tax receiver for the taxes outstanding.

**3651. When Notice of Sale Given and What to Specify—Redemption—Civil Practice Act Applicable (Index 102).**

SEC. 39. Immediately after the second Monday in December of each year, the county treasurer and ex officio tax receiver shall advertise the property, upon which delinquent taxes are a lien, for sale, in all cases where the delinquent tax, exclusive of poll taxes and penalties, does not exceed the sum of three hundred dollars, such sale to be made at the court-house door of the county, on the third Monday in January next succeeding. Such notice shall be published in a newspaper, if there be one in the county, at least once a week from the date thereof until the time of sale, and if there be no newspaper in the county, such notice shall be posted in at least three public places in each township where delinquent property is situated, such posting to be at least twenty days prior to the day of sale; *provided*, that the cost of such publication shall not exceed two dollars for each or any case of delinquency. Such notice shall specify and give:

First—The name of the owner, if known.

Second—The amount of taxes due from him, together with the penalty and costs.

Third—The description of the property on which such taxes are a lien and which will be sold for the payment thereof.

Fourth—And that ten per cent on such taxes and costs of advertising will be collected in addition to the original tax, or the property sold for all of said sums, specifying the time and place of said sale, and that such sale is subject to redemption within six months after the date of sale by payment of all of said sums with three per cent per month thereon from

date of sale until paid; *provided*, that such redemption may be made in accordance with the provisions of the civil practice act of this state in regard to real property sold under execution, except as to percentage of redemption as in this section provided. The bidding at tax sales under the provisions of this section shall be for the smallest quantity of property that will pay the taxes, penalty and costs.

**3652. What Certificate Shall Recite—Treasurer May Buy (Index 103).**

SEC. 40. After receiving the amount of taxes, penalty and costs, the treasurer shall make out in duplicate a certificate, dated on the day of sale, stating (when known) the name of the person assessed, a description of the land sold, the amount paid therefor, that it was sold for taxes, giving the amount and year of the assessment, and specifying the time when the purchaser will be entitled to a deed, if the land is not sooner redeemed; *provided*, that if no one else shall bid upon any piece of land at such sale, the treasurer shall bid the same in for the benefit of the county and state, and file a certificate thereof with the county recorder; and the same shall be subject to redemption from the treasurer the same as from a private purchaser; and if not redeemed, the title thereto shall vest in the county for the benefit of the county and state, and may be disposed of as provided by law. One of the duplicate certificates of sale issued by the treasurer, in case of a private purchaser, shall be filed in the office of the county recorder.

**3653. Treasurer's Deed to Recite What—Fee of Clerk (Index 104).**

SEC. 41. If the property is not redeemed within the time allowed by law for its redemption, the treasurer, or his successor in office, must make to the purchaser, or his assignee, a deed of the property, reciting in the deed substantially the matters contained in the certificate of sale, and that no person has redeemed the property during the time allowed for its redemption. The treasurer shall be allowed a fee of three dollars for making such deed, which, together with the cost of acknowledging the same, shall be paid by the purchaser; *provided*, that when the deed is made to the county as the purchaser, the treasurer shall make the deed and the county clerk shall take the acknowledgment without charge.

**3654. Delinquents May Pay, When and How—Penalty Added (Index 105).**

SEC. 42. At any time after the second Monday of December and before the institution of suit, as in this act provided, where the amount of taxes exceeds three hundred dollars, and before the sale of property where the amount of taxes does not exceed three hundred dollars, any delinquent taxpayer, upon a certificate from the auditor giving a description of the property and the taxes thereon, may pay to the ex officio tax receiver the taxes assessed against said delinquent, with ten per centum addition by way of penalty thereon, taking from the ex officio tax receiver duplicate receipts for the amount paid, one of which shall be filed with the county auditor and the other, in cases where the amount of taxes, exclusive of the penalty for delinquency and exclusive of poll tax, exceeds three hundred dollars, shall be filed with the district or prosecuting attorney of the county.

**3655. District Attorney Not To Begin Suit, When (Index 106).**

SEC. 43. After having been served by any person with the duplicate tax receipt of the ex officio tax receiver for the total amount of taxes

due from such person or upon a piece of property, with ten per centum additional, the district or prosecuting attorney shall not commence the suit authorized by this act against such person or property; *provided*, that if any person shall fail to serve said receipt, said person shall pay all costs that may result from his or her negligence.

**3656. Disposal of Penalty (Index 107).**

SEC. 44. The additional ten per centum herein provided for shall be paid into the county treasury for the use of the county.

**3657. Duties of Auditor When Tax Exceeds Three Hundred Dollars—Notice, How Given (Index 108).**

SEC. 45. The auditor shall, within three days after receiving the delinquent list, make out and deliver to the district and prosecuting attorney of his county, a list duly certified to by him of all delinquencies, where the delinquent tax, exclusive of poll taxes and penalties, exceeds the sum of three hundred dollars, charging him therewith, and shall at the same time give notice by publication in some newspaper in the county, if there be any, and if not, then by posting notices in three public places in the county, that the said list has been deposited with the district or prosecuting attorney, and that unless the delinquent taxes therein specified are paid to the treasurer, as ex officio tax receiver, within twenty days from the publication or posting of such notices, action will be commenced by the district or prosecuting attorney for the collection of said taxes and costs. The auditor shall make, or procure and file with the district or prosecuting attorney, an affidavit stating the contents of said notice and the manner and time of such publication or posting as required by this section.

**3658. Additional Bonds of District Attorney—Delinquent List Evidence (Index 109).**

SEC. 46. The district or prosecuting attorney, before receiving the delinquent list, as provided in the preceding section, shall enter into such additional bonds as may be required by the board of county commissioners. The said delinquent list, or a copy thereof, certified by the county auditor, and showing unpaid taxes against any person or property, shall be prima facie evidence in any court to prove the assessment, property assessed, the delinquency, the amount of taxes due and unpaid, and that all the forms of law in relation to the assessment and levy of such taxes have been complied with.

**3659. Suit for Delinquent Taxes May Be Begun, When—Jurisdiction of Court (Index 110).**

SEC. 47. The district or prosecuting attorneys of the several counties of this state are hereby authorized and directed, immediately after the time specified in section 45 of this act, to commence action in the name of the State of Nevada against the person or persons so delinquent, and against the real estate and improvements assessed so delinquent, and against all owners, known or unknown, to recover such delinquent taxes in all cases where the delinquency, exclusive of poll taxes and penalties, exceeds the sum of three hundred dollars. Such actions may be commenced in the county where the assessment is made, before any court in said county having jurisdiction of the amount thereof, and such jurisdiction shall be determined solely by the amount of delinquent taxes, exclusive of poll taxes and penalties, sued for, without regard to

the location of the lands or other property as to townships, cities or districts, and without regard to the residence of the person or persons, or owner or owners, known or unknown.'

**3660. Costs and Penalties (Index 111).**

SEC. 48. In all suits brought for the collection of delinquent taxes, as provided for in the preceding section, the complaint and summons shall demand, and the judgment shall be entered for, twenty-five per centum in addition to the tax of ten per centum thereon and costs; and such tax, penalty and costs shall not be discharged, nor shall the judgment therefor be satisfied except by the payment of the tax, original penalty, costs, and the additional penalty herein prescribed in full.

**3661. Form of Complaint (Index 112).**

SEC. 49. The complaint in said action may be as follows in form:  
State of Nevada, County of \_\_\_\_\_ [Title of court.]

The State of Nevada v. A. B. & Co., and the real estate and improvements in [describing them]. The State of Nevada, by C. D., district or prosecuting attorney of the county of \_\_\_\_\_, complains of A. B., and also the real estate and improvements [describing them with the same particularity as in actions of ejectment, or actions for the recovery of personal property], and for cause of action says that between the first Monday in January and the second Monday in August, A. D. one thousand eight hundred and \_\_\_\_\_, in the county of \_\_\_\_\_, in the State of Nevada, E. T., then and there being county assessor of said county, did duly assess and put down on an assessment roll all the real and personal property in said county subject to taxation, and that said assessment roll was afterward submitted to the board of equalization of said county, and was by said board duly equalized as provided by law; that said A. B. was then and there the owner of, and that there was duly assessed to him the above described real estate, improvements upon real estate and certain personal property, and that upon such property there has been duly levied for the fiscal year A. D. eighteen hundred and \_\_\_\_\_, a state tax of \_\_\_\_\_ dollars, and a county tax of \_\_\_\_\_ dollars, amounting in the whole to \_\_\_\_\_ dollars, all of which is due and unpaid; of which amount \_\_\_\_\_ dollars was duly assessed and levied against the real estate, and \_\_\_\_\_ dollars against the improvements aforesaid, and \_\_\_\_\_ dollars against the personal property. Wherefore, said plaintiff prays judgment against A. B. for the sum of \_\_\_\_\_ dollars [the whole of said tax], and a separate judgment against said real estate and improvements, for the sum of \_\_\_\_\_ dollars [the tax due on real estate, improvements and personal property], and the ten per cent damages for nonpayment thereof at the time, as required by law, and the additional penalty of twenty-five per centum, also required by law, and for such other judgment as to justice belongs, and for all costs subsequent to the assessment of said taxes and of this action.

C. D., district or prosecuting attorney, County of \_\_\_\_\_.

If the property be assessed to an unknown owner, then any fictitious name may be inserted to represent such owner as defendant.

**3662. Additional Recitals in Complaint (Index 113).**

SEC. 50. In all suits brought by the district or prosecuting attorney of his county, or the attorney of incorporated cities and towns, for delinquent taxes, the said district attorney is hereby authorized and empow-

ered to make, in the summons and complaint, additional and more certain description than that contained in the assessment roll of the real property assessed and for which suit is brought for the taxes due thereon, as he may deem proper, whether the same is an estate in fee, possessory claims, or claim to or right of possession to any lands; and where such additional description is made, evidence may be introduced to prove that the property described in the summons and complaint is the same property as that described in the assessment roll; *provided*, that the complaint and summons shall aver such fact, and the judgment and execution, and all proceedings thereafter, shall follow the description given in the assessment roll, and the additional description given in the summons and complaint.

**3663. Style of Process—Procedure—Notice to Delinquents—Form of Fees—Summons (Index 114).**

SEC. 51. Upon a complaint in a district court, a summons shall be issued as provided in other civil cases, except that it shall require the defendant and all owners of or claimants to any real estate or improvements described in the summons, known or unknown, to appear and answer the complaint filed in said court on a day certain, which day shall not be less than thirty, nor more than forty days from the date of the summons. The summons so issued shall be served by the sheriff, as follows:

First—As to the personal defendant, by delivering to and leaving with him a copy of the summons if found within the county. If the personal defendant cannot, after diligent search, be found within the county, then service may be made upon such personal defendant by publishing a notice, substantially in the form hereinafter prescribed, in some newspaper published in the county, if there be one, once each week for three successive weeks; and in case no newspaper is published in the county, or in case a newspaper is published in the county, and, from any cause whatever, the proprietor, manager or chief clerk of such newspaper refuse to publish the same (such facts to be shown by affidavit of the officer serving said summons), then the notice hereinafter prescribed may be posted at the courthouse door of the county in which the said suit is commenced, for twenty-one days, and no order of court shall be necessary for such publication or posting, but it shall be the duty of the sheriff to publish or post said notice as herein provided, when the personal defendant cannot be found within the county, and to return the manner of service on the summons.

Second—As to real estate and improvements thereon, or improvements when assessed to a person other than the owner of the real estate, and as to all owners of or claimants to the same, known or unknown, service of the summons may be made by posting a copy of the summons in some public place on the real estate, or improvements, when assessed separately, for twenty-one days, and also by publishing or posting a notice in the same manner and for the same time as required in cases where the personal defendant cannot be found in the county. The last publication of the notice, and the last day of the twenty-one days, which the copy of the summons is required to be posted, shall expire at least ten days before the return day named in the summons. No other or further service shall be required, and the return of the officer, showing a service of the summons as herein required, shall be conclusive evidence

of the due service of the summons upon the defendant named, the real estate and improvements thereon, when assessed separately, and upon all owners of and claimants to the same, known or unknown. If, on the return day named in the summons, the personal defendant fail to appear and answer the complaint, his default may be entered and final judgment entered by the clerk, as in other civil cases, for the amount of taxes with ten per cent, damages, twenty-five per centum additional penalty and costs; and if, upon the return day, no person appear and answer for the real estate and improvements thereof [thereon], or for the improvements when assessed separately, then the default of the said real estate and improvements thereon, or of the improvements, when assessed separately, and of all owners of or claimants to the same, known or unknown, may be entered, and final judgment rendered as in other civil cases. The notice required to be published or posted shall be substantially in the following form, and may include any number of cases in which the return day of the summons shall be the same:

\* State of Nevada, County of \_\_\_\_\_, District or prosecuting attorney's office.

Notice of suits commenced—To the following named defendants, and to all owners of, or claimants to the real estate and improvements thereon, or improvements, when assessed separately, hereinafter described, known or unknown. You are hereby notified that suits have been commenced in the [name of court, where held, etc.] by the State of Nevada, plaintiff, against each of the defendants hereinafter named, and each of the following described tracts or parcels of land with the improvements thereon, and improvements when separately assessed, and all owners of, or claimants to the same, known or unknown, to recover the tax and delinquency assessed to said defendant against said property, for the fiscal year commencing \_\_\_\_\_, and ending \_\_\_\_\_, and that a summons has been duly issued in each case; and you are further notified that unless you appear and answer the complaint filed in said cause, on or before the \_\_\_\_\_ day of \_\_\_\_\_, 18\_\_, judgment will be taken against you, and the real estate and improvements herein described, for the amount of tax and delinquency specified, and cost of suit. Tax and delinquency A. B., describe real estate and improvements as in summons, \$---. C. D., personal property, assessed at \$---.

C. D., district or prosecuting attorney, \_\_\_\_\_ County.

It shall be the duty of the district or prosecuting attorney to file in the office of the county recorder a copy of each notice published or posted, with the affidavit of the publisher or foreman in the office, setting forth the date of each publication of the notice, the paper in which the same was published; and the officer shall file a copy of the notice posted, with an affidavit of the time and place of posting, which copies so filed as aforesaid, or certified copies thereof, shall be prima facie evidence of all facts therein contained, or contained in the affidavit, in all courts in this state. The publisher shall be entitled to two dollars for each case for publishing said notice, including the making of the affidavit. The recorder shall be entitled to fifty cents for filing each notice of publication, including affidavit; and said sums so allowed shall be taxed and collected as other costs in the case, from the defendant, and in no case shall they be a charge against or collected from the county or state.

**3664. Answer of Defendant, What May Set Up (Index 115).**

SEC. 52. The defendant may answer, which answer shall be verified:

First—That the taxes have been paid before suit.

Second—That the taxes with costs have been paid since suit, or that such property is exempt from taxation under the provisions of section 5 of this act,

Third—Denying all claim, title or interest in the property, assessed at the time of the assessment.

Fourth—That the land is situate in and has been duly assessed in another county, and the taxes thereon paid.

Fifth—Fraud in the assessment, or in failing to comply with the provisions of this act; or that the assessment is out of proportion to and above the actual cash value of the property assessed; *provided, however*, that in such last mentioned case, where the defense is based upon the ground that the assessment is above the value of the property, the defense shall only be effectual as to the proportion of the tax based upon such excess of valuation, but in no such case shall an entire assessment be declared void. *As amended, Stats. 1895, 39.*

**3665. Character of Judgment and How Entered—Taxes for Personal Property a Lien on Real Property—Answer—Costs and Penalties as Liquidated Damages (Index 116).**

SEC. 53. In case judgment is rendered for the defendant, it shall be general, without costs, and may be entered in favor of some one or more of them, and against others, as in other civil cases; but when defendants have no claim or title to the property at the time of assessment, judgment may, notwithstanding, be entered against the property by continuing the suit, and summoning the owner, known or unknown, as provided in section 51 of this act. In case judgment is rendered for plaintiff, it may be entered against such defendant, or defendants, as are found liable for the tax, and for such portions as he or they may be found liable for. Judgment may be entered against the real estate, improvements, and personal property, for the taxes and costs severally due thereon; and when it appears on the assessment roll, and is not disproved at the trial, that the real estate, improvements, and personal property belong [belonged] to the same person or persons at the time assessments were made, then the whole tax of such person or persons for that year may be recovered out of any of such real estate, improvements, or personal property, or out of any other property of the defendant or defendants, at the time of levy under execution; *provided*, that upon such real estate and improvements assessed, lien shall attach thereon for the taxes due upon the personal property, and shall not be released from such lien until all taxes are paid, as provided in section 3 of this act. Such judgments shall be a lien as aforesaid, as in other civil cases where judgments are rendered in the district court. Such liens shall not be extinguished until the delinquent tax and cost of sale for the same shall have been paid. The clerk of the district court may issue execution upon judgments rendered in his court as in other civil cases. Judgment may be rendered by default, for want of an answer, as in other civil cases. In case any person shall be sued for taxes on any lands or improvements, of which he was the owner, or in which he had a claim or interest at the time of the institution of suit, and shall be discharged from personal liability, under an answer in conformity with the third subdivision of section 52 of this

act, and such lands or improvements shall be sold under a judgment obtained against it, and shall thereafter be redeemed by such discharged defendant, or if he shall pay the taxes and costs to prevent a sale, then such personally discharged defendant shall have, and is hereby given the right of recovery over against the owner at the time of the assessment, or any subsequent purchaser, for the full sum of taxes and costs, or redemption money paid. And in every case of such recovery, the judgment shall, in addition to the taxes and costs, or in addition to the redemption money paid, include twenty-five per centum of the amount of taxes and costs of redemption money as liquidated damages; and the receipt of the district or prosecuting attorney for taxes and costs, or of the ex officio tax receiver for the redemption money, shall be prima facie evidence of the debt and of its amount.

**3666. Possession of Property Obtained, How—Redemption—Property of Persons Under Legal Disability—Exceptions (Index 117).**

SEC. 54. An act to regulate proceedings in civil cases in the courts of justice in the State of Nevada, approved March 9, 1869, and the several amendments thereto, or amendments which may hereafter be made thereto, or laws passed under the government of the State of Nevada, so far as the same are not inconsistent with the provisions of this act, are hereby made applicable to the proceedings under this act, and any deed derived from the sale of real property under this act shall be conclusive evidence of the title, except as against actual frauds or the payment of the taxes, by one not a party to the action or judgment in or upon which such sale was made, and shall entitle the holder thereof to possession of such property, which possession may be obtained by action in a justice's court for the unlawful withholding thereof in the same manner as where tenants hold over after the expiration of their lease; *provided*, that the officer in selling such property shall only sell the smallest quantity that will pay the judgment and all costs. All sales of real estate sold for taxes shall be subject to redemption at any time within six months after date of sale, by the payment of all costs connected with the suit and sale, together with interest at the rate of three per cent per month from date of sale up to time of redemption. When property is sold belonging to minors or persons under legal disability, they shall have until six months after such disability is removed to redeem such property, as in other civil cases, by paying the whole amount of the judgment and all subsequent taxes and interests paid by and due to the purchaser at such sale, and fifty per cent in addition thereto. But this provision shall not apply when the executor or administrator of the estate, or the father, or, in case of his death, the mother or guardian of such minor children, or insane person, has been personally served with process.

**3667. Treasurer May Buy as Trustee—No Fees for Services—How Sold (Index 118).**

SEC. 55. It shall be the duty of the treasurers of the several counties of this state to attend all sales of property for delinquent taxes, and in case there shall be no bidders for any parcel or parcels of property offered for sale, to pay such tax and costs thereon, then such treasurers may bid for and buy in such parcel or parcels of property as others will not buy; and such treasurers shall take certificates of sale, or deeds, for such property, as other private buyers, specifying the trust aforesaid; and such treasurers, and their successors in office, shall hold the property so



bought in by them in trust for the use and benefit of the state and county, and any officers having fees due them in such cases, subject to redemption provided for by law, and subject in all cases to the trust aforesaid. Redemption may be made from such treasurers in the same manner and upon the same terms as from any private buyer. When the time allowed by law for redemption shall have expired, and no redemption shall have been made, the officer who made such sale shall execute and deliver to such treasurer who bought in such property a deed of the same, in trust as aforesaid; and such treasurer, and his successors in office, upon obtaining a deed of any property, in trust as aforesaid, under the provisions of this act, shall hold such property in trust until the same is sold, when, upon an order entered upon the record of the proceedings of the board of commissioners of his county, such treasurer, or his successor in office, for a consideration mentioned in such order, shall make, execute and deliver, upon the payment of such consideration to him, to any purchaser an absolute deed, discharged of any trust, of the property mentioned in such order of the commissioners.

**3668. Property Held in Trust May Be Rented—Rents, How Apportioned—Treasurer To Make Statement (Index 119).**

SEC. 56. While such property is held in trust, as in this act provided, such treasurer, or his successor in office, shall collect any rents arising from the property purchased by him, as other private persons do, during the time such property is subject to redemption; and after the time of redemption has expired, until such property can be sold, he may rent the same, with the approval of the board of commissioners, for a price to be fixed in their minutes. Such rents shall be paid out by the treasurer, or his successor in office, as follows:

First—To the payment of the costs and taxes for which it was sold, with the percentage allowed for redemption.

Second—To the payment of any taxes afterward accruing upon such property.

Third—Any balance shall be paid into the general fund of his county. The price for which any property shall be sold shall be appropriated in the same manner as the rents are directed to be paid in this section. The treasurer, or his successor in office, shall file in the office of the county auditor a monthly statement, on the first Monday in each month, of the amount of property sold and rents collected during the past month; and upon any money being paid him for purchase or rent, shall give a statement of the amount thereof to the person, who shall file the same with the county auditor; and such auditor shall give the person paying such money a receipt for the same, as having been paid to the treasurer, and expressing the purpose or consideration upon which such payment was made.

**3669. Property To Be Included in] Certificate of Sale—Duty of Recorder (Index 120).**

SEC. 57. The officer selling any property to a county treasurer, in trust, as provided in this act, shall embrace in one certificate of sale all property bid off by such treasurer in any one day; and at the expiration of the time for redemption, shall in one deed convey, in trust, to the treasurer who bought such property, or to his successor in office, all property sold to such treasurer and remaining unredeemed at any time after the expiration of the time for redemption; and the recorder

of the county shall record such certificates and deeds without payment of his fees until such property shall be sold or rented to pay the same.

**3670. Property Held in Trust To Be Assessed—Taxes [Paid From Rent, When (Index 121).**

SEC. 58. During the time any property is held in trust, under the provisions of this act, it shall be annually assessed to such treasurer, and his successors in office, in the same manner that the taxable property of private persons is assessed, except that such assessment shall express that it is made against him as a trustee. But no proceedings shall be taken to enforce the collection of such taxes against the trustee. When the property is sold or rented for sufficient to pay the taxes and costs legally chargeable against such property, then the same shall be, by the trustee, fully paid; and in case any parcel of property shall not be of sufficient value to pay all the tax, costs and percentage legally chargeable against the same, then the board of commissioners, upon a sale of such property, may remit the balance of such taxes over and above its value.

**3671. Allowance to Treasurer—Redemption Money, How Distributed—No Fees from County (Index 122).**

SEC. 59. The county treasurer, for his services under this act, shall be allowed, upon the sale of any parcel of property held by him in trust or out of its rents, a reasonable compensation for his trouble, to be fixed by the board of commissioners in each case; and out of the sale price or rents of any property of which he is trustee, the treasurer shall pay the costs due any officer for the enforcement of the tax upon such parcel of property, and all taxes owing thereon; and upon the redemption of any property from him as trustee, shall pay the redemption money over to any officers having fees due them from such parcels of property, and pay the tax for which it was sold and redemption percentage according to the proportion such fees respectively bear to such tax. In no case shall any service rendered by any officer under this act become or be allowed as a charge against the county, nor shall the sale price or rent, or redemption money of any one parcel of property be appropriated to pay any cost or tax upon any other parcel of property than that so sold, rented or redeemed; and after paying all the tax and costs upon any one parcel of property, any balance remaining in the hands of the trustee shall by him be paid into the general fund of the county.

**3672. Treasurer Liable on His Bond (Index 123).**

SEC. 60. Every county treasurer and his successor in office, becoming trustees under the provisions of this act, shall be liable upon his and their official bond for any misfeasance, malfeasance, failure or neglect to perform faithfully all the duties of their trust.

**3673. Amount of Fees—Costs May Be Apportioned by Court—Fees, How Collected (Index 124).**

SEC. 61. There shall be allowed to all officers, except district or prosecuting attorneys, the same fees as are allowed in other civil cases. All officers shall perform such services as may be required of them under this act without the payment of fees in advance. All costs shall be taxed and entered in the judgment against the person and the real estate and the improvements, when the judgment is the same against

all; but if the judgment against the person and the property is for different sums, then the costs may be apportioned by the court as the same may be deemed just; *provided*, that no fees or costs shall be paid to any officer unless the same be collected from the defendant, except when property sold for taxes is purchased by the county, in which case the said county shall pay all fees and costs properly charged or taxed against such property, and the board of commissioners shall allow the fees and costs provided for in this section, and direct the same to be paid out of the general fund of the county.

**3674. Duties of District Attorney on Collection of Taxes (Index 125).**

SEC. 62. The district or prosecuting attorney shall, on the receipt of any money for taxes, enter the same on his delinquent list, opposite the description of the property, and shall, on Monday in each week, after the time fixed in this act for the commencement of actions against delinquent taxpayers, pay to the county treasurer all moneys collected by him for taxes, taking duplicate receipts for the amounts so paid, one of which receipts he shall on the same day file with the auditor, and shall at the same time file with said auditor a list of all judgments obtained by him up to that date for taxes under the provisions of this act, stating therein the names of the defendants, if known, or if unknown, a description of the property, the amount of each judgment and the name of the court in which such judgment was obtained. He shall, on the Saturday next preceding the first Monday in April in each year, pay to the county treasurer all moneys received by him for taxes and not previously paid over, taking duplicate receipts therefor, one of which shall in like manner be filed with the auditor, and shall at the same time file with the auditor a list of all judgments obtained by him and not previously filed, as herein provided. He shall also, on the day last mentioned, make and file with the county auditor an affidavit stating that he has paid to the county treasurer all moneys collected by him for taxes prior to that date, and file the receipts therefor, and that the several lists filed by him, as herein directed, contain all judgments obtained by him under the provisions of this act.

**3675. Idem—Taxes Uncollected (Index 126).**

SEC. 63. On the first Monday of April and September in each year, the district or prosecuting attorney shall attend at the office of the county auditor with the delinquent list or lists, and the auditor shall then carefully compare the same with the treasurer's receipts and statements filed by the district or prosecuting attorney; and if the same shall be found to be correct, the auditor shall give to the district or prosecuting attorney a receipt specifying the same. The district or prosecuting attorney shall at the same time deliver to the auditor a written statement of all delinquent taxes upon said delinquent list or lists remaining uncollected, or for which suit has not been brought, with his reason in detail for not being able to collect the same, or for not bringing suit; and the auditor shall immediately file the said delinquent list or lists and statement with the clerk of the board of county commissioners, and the board of county commissioners shall revise the same by striking off such taxes as cannot be collected. The delinquent list or lists shall then be returned to the auditor, who shall note the changes made, and shall then return the same to the district or prosecuting attorney, taking his receipt therefor.

The county auditor shall, in his report to the state controller, state the amounts stricken off the delinquent list or lists by the board of county commissioners. *As amended, Stats. 1907, 358.*

**3676. Penalties for Failure of District Attorney To Pay Over** (Index 127).

SEC. 64. If any district or prosecuting attorney shall fail or refuse to pay to the county treasurer, as provided in this act, any money collected by him for taxes, he shall forfeit his office, and be forthwith removed therefrom, and shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine in any sum not exceeding five thousand dollars, or by imprisonment in the county jail for a period not exceeding one year, or by both such fine and imprisonment.

**3677. Fee in Tax Suit** (Index 128).

SEC. 65. The district or prosecuting attorney shall be entitled, on each suit for the collection of delinquent taxes, to a fee of five dollars, with five per cent on the amount delinquent. Said fee and percentage shall be taxed and collected as costs, but in no case to be charged against the county or state.

**3678. Duties of Assessors as to Personal Property** (Index 129).

SEC. 66. The county assessor in the several counties in this state, when he assesses the property of any person or persons, company or corporation liable to taxation, who do not own real estate within the county of sufficient value, in the assessor's judgment, to pay the taxes on both his or their real and personal property, shall proceed immediately to collect the taxes on the personal property so assessed; but the party paying such taxes shall not be thereby deprived of his right to have such assessment equalized, and if, upon such equalization, the value be reduced, the taxes paid shall be refunded to such party from the county treasury, upon the order of the board of county commissioners, in proportion to the reduction of the value made.

**3679. Assessor May Sell on Summary Process—Certificate to Purchaser—Court May Issue Citation—Fees, How Collected—Unlawful Acts, Penalties for** (Index 130).

SEC. 67. If the person or person, company or corporation so assessed shall neglect or refuse to pay such taxes on demand of the assessor, the assessor, or his deputy, shall seize sufficient of the personal property of the person or person, company or corporation so neglecting or refusing to pay, to satisfy the taxes and costs, and shall post a notice of such seizure, with a description of the property, in three public places in the township or district where it is seized, and shall, at the expiration of five days, proceed to sell, at public auction, at the time and place mentioned in the notice, to the highest bidder, for gold or silver coin of the United States, a sufficient quantity of said property to pay the taxes and expenses incurred; and for this service the assessor shall be allowed from the delinquent party a fee of three dollars. Upon payment of the purchase money, he shall deliver to the purchaser of the property sold, with a certificate of the sale, the amount of taxes or assessment, and the expenses thereon, for which the property was sold, whereupon the title of the property so sold shall rest absolutely in the purchaser. If, in any instance, the county assessor shall be unable to find, seize and sell sufficient of the property of such person, persons, company or corp-

oration to pay such taxes and costs of sale; and such person, persons, company or corporation shall neglect or refuse on request of the assessor, to pay the same, or neglect and refuse to turn out to the assessor property sufficient to pay such taxes and costs of sale, it shall be the duty of the assessor, if the sum exceed three hundred dollars, to go before the district court or the judge thereof, at chambers, and in cases of three hundred dollars and less sums, then before a justice of the peace of the township wherein such party may reside, and make affidavit of the fact of assessment, the amount of taxes, the inability to find and seize property sufficient to pay such taxes and costs of sale; also, the fact of neglect or refusal to pay the same, or turn out property sufficient to pay the same and costs of sale. And on the filing of such affidavit, the court or judge, or justice of the peace, as the case may be, shall issue a citation, ordering the party to appear forthwith, or at a subsequent period not to exceed five days, before such court, judge or justice of the peace to answer under oath concerning his property. Such citation may be served by the assessor, sheriff, or any constable of the county, and shall be served by delivering a copy thereof to such party personally. On the examination, if it shall appear that such party or parties have any money, goods, chattels or effects, the judge or justice of the peace shall order sufficient thereof to be turned out to the assessor to satisfy such taxes and costs of sale, and also costs of proceeding on the citation; and in case of a wilful neglect or refusal by such party either to obey the order of citation or the order to pay, or to turn out property aforesaid, such party or parties shall be deemed in contempt of such court, judge or justice of the peace, and may be proceeded against as in other cases of contempt, in civil cases in the courts of justice in this state. For service under the provisions of this section, such fees shall be allowed as for similar service in civil cases, to be collected only from parties owing such taxes. In other respects than herein provided, the proceedings under this section shall be conducted as provided in the civil practice act of this state regulating proceedings supplemental to executions; and in case it appears from the affidavit of the assessor that such person or persons owing such taxes is about to abscond from the county, or is about to convey his property with intent fraudulently to evade the payment of such taxes, in such cases the citation herein mentioned may direct the officer serving the same, to arrest such party or parties and bring him, her or them before the court, judge or justice of the peace issuing the same. It shall not be lawful for a party served with the citation mentioned in this section, to sell or transfer his, her or their property or effects, so as to defeat the collection of taxes mentioned, or costs, or any part thereof. And any person or persons so doing shall be deemed guilty of a misdemeanor, and on conviction thereof shall pay a fine not to exceed two hundred dollars; and should the said taxes fail to be collected by such process then no future liability shall attach to said assessor therefor.

**3680. Assessor To Pay Over (Index 131).**

SEC. 68. The assessor shall, on the first Monday of each month, return to the auditor a list of all collections made under the provisions of the preceding section, under oath, and shall, at the same time, return all the original schedules of assessment of such property made the previous month, which schedules, after comparing with the sworn list of collections, the auditor shall file in his office, and shall enter upon the

assessment roll of his county for that year, when the same shall have come into his hands, and mark the word "paid" opposite the name of each party whose taxes are so paid. It shall also be the duty of the assessor, on the first Monday of each month, to pay over to the treasurer of the county all moneys collected under the provisions of the preceding section, taking duplicate receipts from said treasurer for the amount so paid, one of which receipts the assessor shall file with the auditor.

**3681. Penalty for Assessor's Neglect—Duties of District Attorney and Auditor (Index 132).**

SEC. 69. Should the county assessor neglect or refuse to make the monthly statements of his collections of movable personal property tax, as required by law, or to file the original schedules of his assessments of such property, he shall be guilty of a misdemeanor in office, and shall, on conviction, be liable to a fine of not less than one hundred dollars or more than five hundred dollars, and imprisonment in the county jail for not less than ten and not more than one hundred days, or both such fine and imprisonment, and shall be removed from office. In case of such neglect and refusal, the county auditor shall immediately inform the district attorney of his county of such facts, whose duty it is hereby made to commence proceedings against the assessor under this section.

**3682. Controller To Prepare Blank Receipts (Index 133).**

SEC. 70. It is made the duty of the state controller to prepare suitable blank receipts, to be issued by the several county assessors on the payment to them of the taxes on movable personal property. Such blank tax receipts shall be of the form selected by the controller, and shall be consecutively numbered by him for each county, and shall be countersigned by the county auditor.

**3683. Controller To Send Receipts to Auditor (Index 134).**

SEC. 71. Before the first of March in each year, the state controller shall transmit to the several county auditors a sufficient number of said blank tax receipts for use in each county. The county auditor, on receiving such tax receipts, shall receipt to the controller for the number so received, and shall immediately countersign and deliver them to the county assessor, taking his receipt for the number so delivered.

**3684. Penalties Imposed on Assessors (Index 135).**

SEC. 72. Should the county assessor give any other receipt on the payment to him of any tax on movable personal property than that provided for in this act, he shall be guilty of a felony, and on conviction thereof shall be punished by imprisonment in the state prison for a term of not less than one year or more than five years, and shall be removed from office.

**3685. Penalties Imposed on County Auditors for Neglect—Controller May Bring Suit to Enforce—Funds (Index 136).**

SEC. 73. The county auditor shall be liable on his official bonds for double the amount of the loss that the state and county may sustain through the defalcation of the assessor, or otherwise, in cases where he has not notified the district attorney of the neglect or refusal of the assessor to make his monthly statement, under oath, of collection of the tax on movable personal property, as required by law. The state controller shall have direction and control of all suits brought against the

county auditor under this act, and a copy of the statement of amount lost by the state and county, made out and certified by the controller, with the official seal affixed thereto, shall be sufficient evidence to support an action in any court of competent jurisdiction for the amount of such loss, without proof of the signature or official character of such controller, subject, however, to the right of the defendant to plead and give in evidence as in other actions, all such matters as shall be legal and proper for his defense or discharge. All moneys recovered under such suit against the county auditor shall go, one-half into the general fund of the state, and one-half into the general fund of the county.

**3686. Assessor To Return Unused Blanks** (Index 137).

SEC. 74. On the first Monday in December of each year, the assessor shall return to the county auditor all blank receipts for taxes on movable personal property received by him and not used, and also all stubs of the receipts used; and the county auditor, after comparing the stubs of the receipts used with the monthly sworn statement made by the assessor, and the original schedules of assessment of movable personal property on file in his office, shall immediately return such unused receipts and said stubs to the state controller.

**3687. Payments Quarterly Same Rate as Other Taxes** (Index 138).

SEC. 75. All proceeds of mines, including ores, tailings, borax, soda and mineral-bearing material, of whatever character, shall be assessed for purposes of taxation, for state and county purposes quarterly in the manner following: From the gross yield returned, or value of all ores, tailings, borax, soda or mineral-bearing material of whatever character, there shall be deducted the actual cost of extracting said ores or mineral from the mine; the actual cost of saving said tailings; the actual cost of transportation to the place of reduction or sale, and the actual cost of reduction or sale; and the remainder shall be deemed the net proceeds, and shall be assessed and taxed at the same rate ad valorem, as other property is taxed, as provided in this act; *provided*, that there shall be no allowance made for expenses incurred prior to the quarter for which the assessment is made, excepting tailings and mines producing not more than one ton of ore or mineral-bearing material per day, for which expenses may be deducted for the four consecutive quarters preceding the quarter for which the assessment is made; *and, provided further*, that the net proceeds shall not a second time be assessed for taxation so long as such proceeds, in the form produced, remain in the possession of the person, firm or corporation producing the same.

[Amended by Sec. 9 of law creating Nevada Tax Commission, approved March 20, 1913. See page 10 of this pamphlet.]

**3688. Tax on Proceeds of Mines a Lien on Mines** (Index 139).

SEC. 76. Every tax levied under the authority or provisions of this act on the proceeds of mines, is hereby made a lien on the mines or mining claims, from which ores or minerals bearing gold, silver or other valuable metal or material is extracted for sale or reduction; which lien shall attach on the first day of January, April, July and October of each year for the quarter year commencing on those days respectively, and shall not be removed or satisfied until such taxes are all paid, or the title to such mines or mining claims shall have absolutely vested in a purchaser under a sale for said taxes.

**3689. Time and Manner of Making Assessment—Assessed and Collected, Where (Index 140).**

SEC. 77. Between the first Monday in January and the first Monday in February, also between the first Monday in April and the first Monday in May, also between the first Monday in July and the first Monday in August, also between the first Monday in October and the first Monday in November, in each year, the county assessor shall ascertain, by diligent inquiry and examination, the name, title, and location of all mines and mining claims in his county, from which ores, minerals or tailings are being extracted or worked, and also the names of all persons, corporations, associations, companies or firms owning, claiming or having possession or control thereof, and he shall then ascertain and determine, as provided in this act, the number of tons and the value per ton of all ores, quartz, minerals or tailings extracted for reduction or sale from the said mines or mining claims as aforesaid, and shall list and assess the same to the person, firm, corporation, association or company extracting the ores or minerals as aforesaid, or owning or having possession, charge or control of said mine or mining claim. The taxes shall be assessed and collected in the county where such mines or tailings are situated.

**3690. Statement Furnished Assessor—Penalty, False Statement (Index 141).**

SEC. 78. For the purpose of enabling the assessor to make such assessment, he shall demand from the president, secretary, superintendent, treasurer or managing agent of each corporation or association, and from each firm or persons engaged in extracting ores or minerals, or working tailings within his county, a statement under oath or affirmation, of the total number of tons extracted, or worked, or sold by him or them during the preceding quarter year; the gross yield or value of the same in dollars and cents; the actual cost of extracting the same from the mine or tailings deposit; the actual cost of transportation of the same to place of reduction or sale, and the actual cost of reduction or sale of the same, for the last preceding three months respectively. If any person shall knowingly make or give, under oath or affirmation, as aforesaid, a false statement to the assessor, such person shall be deemed guilty of perjury, and upon conviction thereof shall be punished therefor as provided by law for the punishment of that crime.

**3691. Books Open to Inspection—Penalty for Refusal to Show Books (Index 142).**

SEC. 79. The account books relating to or used in the transaction of the business [of] any person, firm, company, association or corporation, engaged in working tailings or in extracting ores or minerals for reduction or sale, shall, on demand of the assessor or his deputy, be open to his inspection. If any such person, or the president, superintendent, treasurer, secretary or managing agent or person having charge of said books of such person, firm, company, association or corporation shall neglect or refuse to give, on demand, to the assessor or his deputy access to the books aforesaid, he or they shall be deemed guilty of a misdemeanor, shall be complained of by the assessor or his deputy, thereupon arrested and tried, and on conviction thereof, shall be punished by a fine of not less than one hundred nor more than five hundred dollars, or by imprisonment in the county jail not more than three months, or by both such fine and imprisonment.



**3692. Failure to Make Statement, Penalty (Index 143).**

SEC. 80. In case of neglect or refusal of any person, firm, association, president, secretary, treasurer, superintendent or managing agent, or the person having charge of the books or mines of any person, firm, company, association or corporation, engaged in working tailings or in extracting ores or minerals, for reduction or sale, to give under oath or affirmation the statement required by this act, the assessor or his deputy shall make an estimate, from the best sources within his reach, of the number of all tons of tailings, ores or minerals worked or extracted by such person, firm, company, association or corporation, for the preceding quarter, and assess the same to him or them without making any deduction for actual costs of any kind, and such assessment shall be as binding, effectual and lawful as if made upon a sworn or affirmed statement.

**3693. Equalization (Index 144).**

SEC. 81. Any person, firm, company, association or corporation, except such as shall have wilfully refused to give to the assessor or his deputy, on demand, access to the books of said person, firm, company, association or corporation, feeling aggrieved on account of the assessment made as in this act provided, may appear before the board of county commissioners, at any regular session or special session thereof, called for that purpose, and ask to have such assessment equalized; and such board may proceed to hear the allegations of the party complaining, and of the assessor or his deputy, and such other evidence as may be produced by either party, and by an order entered in the minutes of their proceedings, equalize such assessment by adding to or deducting therefrom, as may seem just, and such action shall be final.

[Amended by Sec. 6 of law creating Nevada Tax Commission, approved March 20, 1913. See page 9 of this pamphlet.]

**3694. Account of Ores To Be Kept by Mill Owner—Assessor to Demand Exhibition of Books—Penalty for Refusal (Index 145).**

SEC. 82. The owner, agent or person owning or having charge or control of any mill, arastra, smelting furnace, or any process by which gold or silver, or other taxable products, are extracted, shall keep, or cause to be kept, an accurate account of the number of tons of ores, quartz, or minerals reduced or smelted, the name of the mine or mining claim from which said ore, quartz, or mineral was taken, the amount and value of the bullion or other taxable product derived by smelting or reduction from the ore, quartz or mineral from such mine or mining claim, and shall, upon demand of the assessor, or his deputy, give him a statement of the same, under oath or affirmation. And if the owner, agent or person, as aforesaid, neglect or refuse to give the statement as required in this section, the assessor, or his deputy, shall have the right to demand, and it [is] hereby made his duty to demand access to and inspection of all books of said owner, agent or person owning or having the charge or control of any mill, arastra, smelting furnace or other process by which gold and silver or other taxable products are extracted, relating to the business of such mill, arastra, smelting furnace or other process, as aforesaid, and if such owner, agent or person, as aforesaid shall, on demand of the assessor, or his deputy, neglect or refuse to give a statement, under oath or affirmation, as provided in this section, or refuse to give access to the assessor, or his deputy, to the books, as aforesaid, such owner, agent or person shall be guilty of a misdemeanor, and shall be arrested

on complaint of the assessor, or his deputy, and on conviction before a justice of the peace, shall be punished by a fine of not less than one hundred nor more than five hundred dollars, or by imprisonment in the county jail for not less than twenty nor more than ninety days, or by both such fine and imprisonment.

**3695. Statement of Yield To Be Made by Assessor (Index 146).**

SEC. 83. From the statements or information so received, it is hereby made the duty of the assessor to make out immediately a certified statement or statements of the number of tons of ores, quartz, or minerals, with the yield thereof per ton reduced by such mill, arastra, smelting furnace or other process, from the mine or mining claim of any person, firm, corporation, association or company, situated in any other county in this state, stating particularly therein the number of tons, and the value per ton, so reduced for such person, firm, corporation, association or companies, and transmit such certified statement, immediately, by mail or express, to the assessors of the county wherein the mine or mining claim of such person, firm, corporation, association or company, is located.

**3696. Quarterly Statement To Be Made by Assessor, Form of (Index 147).**

SEC. 84. It shall be the duty of the several county assessors within this state to prepare and complete quarterly, on or before the second Monday in February, May, August and November in each year, a tax-list or assessment roll of the proceeds of the mines for the preceding quarter year, alphabetically arranged in books furnished them by the county commissioners for that purpose, in which books shall be listed or assessed the proceeds of all mines in their respective counties, as provided in this act. The form of the assessment roll shall be substantially as follows:

Names of owners	Description and location of mine.....	Number of tons extracted for the quarter.....	Gross yield or value of the same in dollars and cents.....	Actual cost of extracting same from mine.....	Actual cost of transportation to place of reduction or sale.....	Actual cost of reduction or sale.....	Net yield, value in dollars and cents.....	Total amount of tax.....

[Amended by paragraph 4, Sec. 4 of law creating Nevada Tax Commission, approved March 20, 1913. See page 8 of this pamphlet.]

**3697. Assessor To Deliver Sworn Statement—Auditor To Report to Controller (Index 148).**

SEC. 85. On the completion of his tax-list or assessment roll for each period of three months, the assessor shall attach his certificate thereto and deliver it, and the sworn or affirmed statements provided for in this act, to the county auditor, who shall examine said assessment roll and ascertain that the assessments therein entered comply with the sworn or affirmed statements relating thereto; and that in case of neglect or refusal to give the statement herein required, that fact is noted under the name of the firm, corporation, company or association so neglecting or refus-

ing. The county auditor shall then add up the columns of valuation as set down in the assessment roll, and shall prepare a statement (which shall be under oath) of the number of tons of ore, quartz or mineral, bearing gold and silver, and other taxable products listed upon said assessment roll, the total value thereof, the total amount on which the taxes were levied, and the total amount of taxes on the same, which statement he shall immediately forward to the state controller.

**3698. Assessor To Collect** (Index 149).

SEC. 86. After adding up the columns of valuation and extending the taxes as provided in the preceding section, the county auditor shall attach his certificate thereto, and shall, on or before the fourth Monday in February, May, August and November, in each year, deliver the assessment roll for the last preceding quarter, respectively, to the county assessor for collection, and shall charge the assessor with the full amount of taxes levied.

**3699. Assessor To Give Notice, When and How—Not To Receive Taxes, When—Delinquent Tax List Filed, When** (Index 150).

SEC. 87. Upon receiving the assessment roll of the taxes levied upon the proceeds of the mines, as provided in this act, for any quarter, the assessor shall forthwith give notice by publication in one newspaper, if there be any published in his county, and if none be published, then by posting notices in three public and conspicuous places in his county, that the taxes on the proceeds of the mines, for the preceding quarter, are due and payable, and that the laws with regard to their collection will be strictly enforced, and shall proceed to collect the taxes by demanding the same (either in person or by deputy) of every person, firm, corporation, association or company against whom they are assessed, his or their agent or agents, or the president, treasurer or trustee of any incorporated company so assessed. He shall use all due diligence, and make personal demand for taxes, if possible, on all persons, firms, corporations or companies owning the same, on or before the second Mondays in March, June, September and December, after which he need not make such personal demand, but shall retain the assessment roll in his office, and receive the taxes offered to be paid thereon until the close of his official business on the third Monday in March, June, September and December in each year. After said dates it shall be unlawful for him to receive or receipt for any taxes due on the assessment for the preceding quarter respectively; but he shall immediately ascertain the total amount of taxes then delinquent on the assessment of the immediate preceding quarter, and file in the office of the auditor a statement of said amounts, verified by the oath of himself or deputy, and shall proceed to make out a copy of the quarterly assessment roll as far as relates to delinquent taxpayers. Said list shall be verified by the oath of himself or deputy, and shall be by him filed in the office of the county auditor, as follows: The delinquent list for the quarter commencing January first and ending March thirty-first, shall be filed on the fourth Monday in June in each year; the delinquent list for the quarter commencing April first and ending June thirtieth, shall be filed on the fourth Monday in September in each year; the delinquent list for the quarter commencing July first and ending September thirtieth, shall be filed on the fourth Monday in December in each year, and the delin-

quent list for the quarter commencing October first and ending December thirty-first, shall be filed on the fourth Monday in March in each year.

**3700. Assessor May Force Collections by Sale—Fees of Assessor—May Give Absolute Title (Index 151).**

SEC. 88. At any time while the assessment roll of any quarter is in the hands of the assessor for collection, the assessor may seize upon the personal property, or so much thereof as may be sufficient to satisfy the taxes and costs of any person, firm, corporation, association or company, who shall neglect or refuse to pay such taxes for one week after such demand of the assessor or his deputy; and shall post a notice of such seizure, with a description of the property and the time and place whereon it will be sold, in three public places in the township or precinct where it is seized, and shall, at the expiration of five days, proceed to sell, at public auction, at the time and place mentioned in the notice, to the highest bidder, for cash, a sufficient quantity of such property to pay the taxes and costs incurred. And for this service the assessor shall be allowed, from the party neglecting or refusing as aforesaid, a fee of three dollars and the same mileage a sheriff would be entitled to receive for traveling to the place to make a levy; and, upon payment of the purchase money, he shall deliver to the purchaser the property sold, together with a certificate of sale, and the amount of the taxes or assessment and expenses thereon, for which the property was sold, whereupon the title to the property so sold shall vest absolutely in the purchaser.

**3701. Assessor To Credit Taxes Paid (Index 152).**

SEC. 89. Whenever any tax is paid to the assessor on the assessment of the proceeds of the mines, he shall mark the word "paid" opposite the name of the person, firm, corporation, association or company paying such tax, and shall give a receipt therefor, specifying the number of tons, and the value thereof, assessed to such person, firm, corporation, association or company, for the quarter for which such assessment roll was made out, with the amount of tax assessed thereon.

**3702. Assessor To Attend at Office of Auditor (Index 153).**

SEC. 90. On the fourth Mondays in March, June, September, and December in each year, the assessor shall attend at the office of the county auditor with the assessment of the proceeds of the mines for the quarter preceding respectively, and the auditor shall then and there administer an oath to the assessor, which shall be written and subscribed on his assessment roll, to the effect that each person, firm, corporation, association or company, and all proceeds of the mines assessed in said roll on which the taxes have been paid has the word "paid" marked opposite the name of such person, firm, corporation, association or company; and the auditor shall then foot up the amount of taxes remaining unpaid, and credit the assessor with the amount, and shall then make a final settlement with the assessor for all taxes charged against him on account of said assessment roll.

**3703. Assessor To Pay Over (Index 154).**

SEC. 91. On Monday of each week, while the assessment roll shall be in the hands of the assessor for collection, he shall pay over to the county treasurer all money coming into his hands from taxes on said assess-

ment roll, taking duplicate receipts therefor, one of which he shall file with the county auditor, who shall credit him and charge the county treasurer therewith.

**3704. Penalty for Failure in Duty (Index 155).**

SEC. 92. If any assessor shall refuse, for the period of five days, to make the payments and settlements with the treasurer and auditor of his county, as in this act specified, he and his sureties shall be held liable to pay the full amount of taxes charged upon the assessment roll for that quarter, and the district or prosecuting attorney, of his own volition, or on being instructed to do so by the state controller, or the board of county commissioners of the county, shall cause suit to be brought against such assessor and his sureties for the full amount due on the auditor's books, on account of such quarterly assessment; and if such suit is brought, no credit or allowance whatever shall be made to such refusing or neglecting assessor for the delinquent taxes outstanding.

**3705. Additional Bond, When (Index 156).**

SEC. 93. The board of county commissioners of each county shall exact an additional bond from the assessor in such penal sum (not to exceed twenty thousand dollars) as the said board shall believe to be necessary to insure the prompt and faithful payment to the county treasurer of all moneys received by such assessor for taxes on the proceeds of the mines.

**3706. Duties of Auditor and District Attorney (Index 157).**

SEC. 94. The auditor shall, within three days after receiving the delinquent list on the assessment of the proceeds of the mines for any quarter year, deliver the same to the district or prosecuting attorney. The district or prosecuting attorney shall be held responsible on his official bond, given for the faithful performance of his duties in collecting state and county taxes, for any wrongdoing in collecting the taxes on the proceeds of the mines.

**3707. District Attorneys To Begin Suits, When and Where—Damage—Penalties (Index 158).**

SEC. 95. The district or prosecuting attorneys of the several counties of this state are hereby authorized and directed, immediately on receiving the delinquent list from the auditor, as provided in the preceding section, to commence action in the name of the State of Nevada against the person, firm, corporation, company or association so delinquent, and against the mines or mining claims from which the gold and silver-bearing ores, quartz or minerals, or other taxable products were extracted and assessed, so delinquent. Such action may be commenced in the county where such assessment is made, before any justice of the peace or court in said county having jurisdiction thereof, and such jurisdiction shall be determined solely by the amount of delinquent taxes sued for, not regarding the location of the mine or mining claim as to township, nor the residence of the person, firm, corporation, company or association, as to town, township, county or state. Ten per cent additional, by way of penalty, shall be collected on all delinquent taxes.

**3708. Form of Complaint (Index 159).**

SEC. 96. The complaint in said action may be as follows:  
State of Nevada, County of----- [Title of court.]

The State of Nevada v. A. B. & Co., the possessory claim to the mine

or mining claim (describing it). The State of Nevada, by C. D., district or prosecuting attorney of the county of-----, complains of A. B., and also the following mine or mining claim (describing the mine or mining claim with the same particularity as in actions of ejectment), and for cause of action says: That between the first Monday in----- (here insert the time in which the assessor is directed to make the assessment for the quarter for which the taxes are delinquent), in the county of-----, in the State of Nevada, E. F., then and there being county assessor of said county, did duly assess and set down on an assessment roll for the quarter year commencing the first day of-----, and ending the----- day of-----, ----- tons of gold and silver-bearing ore, quartz or mineral, or other taxable product extracted from the mine or mining claim designated and described in this complaint; said ore, quartz or mineral was assessed at----- dollars per ton from the sworn (or affirmed) statement furnished by-----, his (or their, as the case may be) agent (or superintendent), to the assessor (or, in case no statement was furnished the assessor, then the assessed value may be stated from the best source of information within the assessor's reach); that said A. B. was then and there the owner of said possessory mine or mining claim, and did extract therefrom the gold and silver-bearing ore, quartz or mineral, or other taxable product, assessed, and upon which the taxes are now delinquent and unpaid; and that said ore, quartz or mineral, or other taxable product, was duly assessed to him, and upon it there has been duly levied, by the operation of the law taxing the proceeds of the mines, for the quarter commencing the first day of-----, in the year of our Lord one thousand eight hundred and-----, a state tax of----- dollars, and a county tax of----- dollars, amounting in the whole to----- dollars, all of which was duly assessed and levied against the proceeds of the mines or mining claims as aforesaid. Wherefore, plaintiff prays judgment against said A. B. for the sum----- dollars, and a separate judgment against said possessory mine or mining claim for the sum of----- dollars, the whole of said tax on the proceeds of the possessory mine or mining claim herein described, per quarter year delinquent, and for ten per cent damages for nonpayment thereof, as required by law, and for such further judgment as to justice belongs, and for all costs subsequent to the assessment of said taxes, and the commencement of this action.

C. D., district or prosecuting attorney, County of-----.

**3709. What May Be Set Up in Answer (Index 160).**

SEC. 97. So far as they are applicable, and not otherwise expressly provided in this act, the answer to the complaint as provided in the preceding section, the means and manner of serving the papers, fees of the district or prosecuting attorney, and officers serving papers, and in all other matters concerning the collection of delinquent taxes on the proceeds of the mines, the laws for the collection of taxes on real estate and personal property, as provided in this act, shall apply.

**3710. Controller to Furnish Blanks (Index 161).**

SEC. 98. The state controller is hereby required to prepare and furnish the necessary blanks and instructions for the statements required to be furnished his office.

CHAP. 83—*An act supplemental to an act entitled "An act to provide revenue for the support of the government of the State of Nevada, and to repeal certain acts relating thereto," approved March 23, 1891.*

Approved March 12, 1913

**Patented Mines, Assessment of—Exception (Index 162).**

SECTION 1. Each patented mine shall be assessed at not less than five hundred (\$500) dollars, except when one hundred (\$100) dollars in labor has been actually performed upon such patented mine during the year, in addition to the tax upon the net proceeds.

**Assessor To Assess all Patented Mines (Index 163).**

SEC. 2. The county assessor shall assess each patented mine in his county at not less than five hundred (\$500) dollars, and return the said assessment as is now required by law.

**Board of Equalization To Strike from Rolls, When (Index 164).**

SEC. 3. At the next succeeding session of the county board of equalization the owner of any such patented mine may appear before said board in person, or by an agent or attorney, and on presenting to said board an affidavit that at least one hundred (\$100) dollars in labor has been actually performed upon said patented mine during the year next preceding the making of such affidavit, the board shall strike from the roll the assessment against the patented mine named in such affidavit.

**Affidavit of Labor Required—Form (Index 165).**

SEC. 4. Such affidavit shall particularly describe the work performed, and upon what portion of said mine, and when and by whom done, and may be substantially in the following form:

State of Nevada, County of \_\_\_\_\_, ss.

\_\_\_\_\_, being first duly sworn, on oath deposes and says:  
That at least one hundred (\$100) dollars worth of work or labor was performed upon the \_\_\_\_\_ patented mine, situated in the \_\_\_\_\_ Mining District, County of \_\_\_\_\_, State of Nevada, during the year next preceding the making of this affidavit. Such labor was done at the expense of \_\_\_\_\_, the owner (or one of the owners) of said patented mine, for the purpose of relieving the same from the assessment. Said labor was performed by \_\_\_\_\_ at about \_\_\_\_\_ feet in a \_\_\_\_\_ direction from the location monument, and was done between the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, and the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, and consisted of the following work: \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, A. D. 19\_\_\_\_.

\_\_\_\_\_, Notary Public.  
(Or other officer authorized to administer oaths).

**Affidavit Made by Owner or Agent (Index 166).**

SEC. 5. Such affidavit may be made by the owner or agent of the owner, or person performing the labor, or by any person familiar with the facts, on behalf of the owner.

**Contiguous Mines, Regulations (Index 167).**

SEC. 6. The owner of two or more contiguous patented mines may

perform all the work required by article ten (10) of the constitution of this state upon one mine only; *provided*, the aggregate amount of such work shall be equal to one hundred (\$100) dollars for each of such contiguous patented mines.

**Affidavit Filed** (Index 168).

SEC. 7. All such affidavits shall be filed and retained in the office of the county clerk.

**One Affidavit May Include Several Properties** (Index 169).

SEC. 8. A single affidavit may be filed for the labor on several patented mines belonging to the same person, or held in common ownership, provided all are located in the same county.

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**3711. Disposition of Poll Tax—Proviso** (Index 170).

SEC. 99. Each male resident of this state, over twenty-one and under sixty years of age (uncivilized American Indians excepted), and not by law exempt, shall pay an annual poll tax, for the use of the state and county, of three dollars; and for the purposes of this act, any person shall be deemed to be a resident of this state, who shall reside in this state, or who shall be employed therein upon any public or private works, for a period exceeding ten days; *provided*, that any person who has paid a poll tax in any other state or territory and has in his possession a receipt therefor, shall not be required to pay a poll tax in this state for the year represented by such poll-tax receipt issuing in another state or territory. *As amended, Stats. 1911, 53.*

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*An Act providing for the disposition of poll-tax collections.*

Approved March 27, 1911, 376

**3841. Poll Tax Applied to Road Work—Counties To Furnish Receipts** (Index 171).

SECTION 1. From and after the passage of this act, all money received from poll-tax collections shall be turned into the general road fund of the county in which said poll tax shall be collected. The county commissioners of the various counties may appropriate the money of said general road fund, for the building and maintenance of such public roads of their respective counties as they may deem for the best interest of the public.

SEC. 2. All receipts for poll tax shall hereafter be furnished by the respective counties instead of the state controller, and it is hereby made the duty of the county auditor and county clerk of each of the counties of the state, jointly to order, or cause to be printed, from time to time, such poll-tax receipts as are needed in the county. All poll-tax receipts issued by the county assessor of any county within the state shall be signed by him.

SEC. 3. All acts or parts of acts in conflict with this act are hereby repealed. *As amended, 1913, Chap. 22.*

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**3713. Receipts, How Issued (Index 172).**

SEC. 101. The auditor shall from time to time issue to the assessor (who shall be ex officio poll-tax collector) so many of the receipts for poll taxes as he may need, taking his receipt therefor and charging him therewith, such issuance to consist of the signing, by the auditor, of the poll-tax receipts, and their delivery to the assessor. *As amended, Stats. 1913, Chap. 79.*

**3714. Penalties Imposed on Assessors, When (Index 173).**

SEC. 102. No receipt for poll tax, other than that mentioned in section 100 of this act, shall be used or given for the payment of such tax; and any assessor who shall receive any poll tax without delivering the proper receipt required by law, shall be guilty of a misdemeanor, for each poll tax so received, and on conviction thereof, shall be punished by imprisonment in the county jail for not less than three months, nor more than one year, or by a fine of not less than one hundred dollars, nor more than one thousand dollars for each offense, or by both such fine and imprisonment.

**3715. Bond of Poll-Tax Collector (Index 174).**

SEC. 103. Upon receiving such receipts from the auditor, the assessor shall give a receipt to said auditor for the same, and the said auditor shall immediately charge the same to the assessor so receiving them. The board of county commissioners in each county shall exact (if they deem advisable) an additional bond from the assessor as ex officio poll-tax collector, with additional sureties in such penal sums as the said board shall believe to be necessary to insure the prompt and faithful payment to the county treasurer of all moneys received by such assessor for poll taxes.

**3716. Receipt Evidence of Payment (Index 175).**

SEC. 104. No person shall be deemed or held to have paid his poll tax unless he be able to exhibit a receipt therefor, issued from the office of the state controller, or otherwise prove the payment of the same; and no receipt shall be valid for any year unless issued after the first Monday in January of such year.

**3717. Penalties for Fraudulent Issue of Receipt (Index 176).**

SEC. 105. Any person or persons who shall pass, sell or transfer, or attempt to pass, sell or transfer, or who shall forge or fraudulently issue any receipt or receipts for poll tax, contrary to the spirit or intention of this act, shall be guilty of a felony, and on conviction thereof shall be punished by imprisonment in the state prison for not less than one year nor more than two years.

**3718. Summary Collection of Poll Taxes—Wages May Be Garnished—Employers May Be Held Responsible, When—Liability of Assessor (Index 177).**

SEC. 106. To enforce the collection of poll taxes, as provided in this act, the assessor may seize so much of any and every species of personal property whatsoever, claimed by any person liable to, and refusing or neglecting to pay his poll tax, or property in the possession of, or due from any other person, and belonging to such person so refusing or neglecting to pay such poll tax, as will be sufficient to pay the same and costs of seizure, which costs shall not exceed three dollars, and shall sell

the same at any time or place, giving verbal notice of one hour previous to such sale; and any person indebted to another, liable to pay a poll tax, but who has neglected or refused to pay the same, shall be liable to pay said tax for such other person, after service upon him by the assessor, of a notice in writing, stating the name or names of the person or persons so liable and owing a poll tax, and such debtor may, upon paying the same, deduct the amount thereof; and any person or persons, company or corporation, doing business within this state, and having by direct contract, or indirectly through other contractors, in their employ one or more persons liable to and owing a poll tax in this state, shall be liable for any and all poll taxes that may be due from such employees, and may deduct the amount from any sums due, or that afterwards may become due to such employees, whether such wages are payable directly to such employees or to other persons who furnish such employees under contract to such person or persons, company or corporation; and the assessors of the respective counties are authorized, and it is hereby made their duty, to seize so much of any and every kind of personal property whatsoever, claimed by such person or persons, company or corporation, refusing or neglecting to pay the poll tax of all persons in their employ in this state, as will be sufficient to pay the same and costs of seizure, and shall sell the property thus seized at any time and place, by giving notice to the claimant of at least one day of the time and place of sale; *provided*, that the assessor shall first require of the person or persons, or his or their agents, or, if a company or corporation, the president, secretary, superintendent, agent, manager, or whomsoever may be in charge of any works within this state, belonging to or under the control of such company or corporation, a statement under oath, of the number of persons employed by them; and should any person thus required refuse or neglect to make such statement, as herein provided, it shall be the duty of the assessor to make an estimate of the number of persons in the employ of such person or persons, company or corporation, as he may deem just and reasonable, and the assessment thus made shall be as valid as though made and verified as herein specified; *and, provided further*, the county commissioners may, in their discretion, require the assessor to demand the statement and make the assessment, as provided in this section of this act, at different times, and at any time between the first Monday in January and the first Monday of December in each year; and if any person or persons, company or corporation, should have any persons in their employ not previously assessed, they shall make and furnish to the assessor a statement of the number of such unassessed persons in their employ, and shall thereupon be required to pay their poll tax, as provided for in this section of this act; *and, provided further*, that it shall be lawful for the assessor, if any person, or any company or corporation, through its proper officer, desire it, or if he fail to collect at the time of making the assessment of real and personal property, to enter upon the statement required by section 8 of this act, in cases where real estate is assessed, the number and amount of poll taxes due from such person, company, or corporation, deliver receipts therefor, and mark upon the stub "Statement of (name)." Such poll taxes shall be entered in a separate column upon the assessment roll, and a lien shall attach to both the real and personal property of the person or persons, company or corporation, charged therewith. The poll taxes so charged shall be collected with the other taxes assessed, and should they become delinquent they

shall be subject to the ten per centum penalty provided in section 42 of this act, and shall be collected with the real and personal property taxes. The assessor and his sureties shall be liable for all taxes not collected by him nor entered upon the assessment roll.

**3719. Sale of Property by Assessor (Index 178).**

SEC. 107. The assessor, after having deducted the poll tax for which property was sold (as provided for in the preceding section), and the necessary fees and costs of sale, shall return the surplus of the proceeds to the owner of the property. A delivery of the possession of the property by the assessor or his deputy, to any purchaser, at any such sale, shall be sufficient title in the purchaser, without execution of a certificate of purchase thereof by the assessor.

**3720. Refusing Information a Misdemeanor—Penalty (Index 179).**

SEC. 108. If any person shall give the assessor or his deputy a false name, or shall refuse to give his name, or if any person having men in his employ shall refuse to furnish the assessor or his deputy, when requested, the name and residence of each man employed by him, if known, or if such person shall refuse to grant free access to the assessor or his deputy to the building or place where such men are employed, he shall be guilty of a misdemeanor, and shall be arrested on complaint of the assessor or his deputy, and upon conviction before a justice of the peace, he shall be punished by a fine of not less than ten dollars nor more than one hundred dollars, or by imprisonment for a term of not less than two days nor more than three months, or by both fine and imprisonment.

**3721. Obsolete (Index 180).**

[Superseded by Sec. 3841. See Constitution, Sec. 256.]

**3722. Assessor To Pay Over (Index 181).**

SEC. 110. On the first Monday in each month, the assessor shall pay over to the county treasurer all moneys in his hands collected as poll taxes, and take duplicate receipts therefor; and he shall, on the same day, repair to the office of the county auditor and make oath before the auditor of the total number of poll taxes collected by him during the last preceding month, and file, with the auditor, the county treasurer's receipt for the total amount of poll taxes collected; and the auditor shall charge the treasurer with said amount.

**3723. Assessor To Return Receipts (Index 182).**

SEC. 111. On the first Monday in December, in each year, the assessor shall return to the county auditor all poll-tax receipts received by him and not used, and shall pay to the county treasurer the total amount collected, and not paid heretofore; and on the same day the county treasurer shall attend with the assessor at the office of the county auditor, and the county auditor shall, then and there, finally settle with the assessor for all poll-tax receipts signed by the treasurer and delivered to him.

**3724. Poll-Tax Roll (Index 183).**

SEC. 112. It shall be the duty of the assessor to keep a roll of the names of all persons who shall pay a poll tax in each year, and the date and amount of each payment; also, in a separate column of said roll, the

names of all persons liable to such tax, from whom he has demanded such tax, who have refused or neglected to pay the same, with the date of such demand. This return shall be certified by him as a true and full return of all persons from whom he has made such collection, or on whom he has made demand, and shall be verified by his oath or affirmation.

**3725. Auditor To Transmit Statement to Controller (Index 184).**

SEC. 113. On the second Monday in December it shall be the duty of the county auditor, and he is hereby required, to forthwith transmit to the controller of state a certified statement of the number of poll taxes received by him from the county treasurer, the number of such receipts issued by him to the assessor, the number of such receipts returned to him by the assessor, the amount of money paid over by the assessor to the county treasurer on poll-tax collections, the amount collected by the tax receiver, and the amount delinquent, and the number of such receipts then transmitted to the controller of state.

**3726. Penalty for Neglect (Index 185).**

SEC. 114. Any assessor who shall neglect to make the returns required by this act shall forfeit and pay the sum of two hundred dollars to the use of the county, which may be recovered by suit on his official bond against the sureties, and the same shall work a forfeiture of his office.

**3727. License, Amount of (Index 186).**

SEC. 115. The sheriff of each of the several counties of this state shall be ex officio collector of licenses as provided in this act. There shall be levied and collected the following licenses:

First—For each billiard table operated, if not kept for the exclusive use of the party operating the same, or his family, \$5 per quarter year; for a ninepin or tenpin, or bowling alley, \$10 per quarter year; such licenses for which provision is in this section above made, to be granted for a term of not less than three months.

Second—For each theater, opera house or amusement hall, during all of the time the same is being conducted for business, \$5 per day, if granted for a term less than one month; if granted for one month, \$20 for said month; if granted for one quarter year, the sum of \$40 for said quarter year; if granted for one year, the sum of \$75 for said year; *provided, however*, that there shall be no license fee had or collected for conducting any theater, opera house or amusement hall in any city, or incorporated town or unincorporated town in this state in which at any time subsequent to the passage of this act less than 300 votes were polled at the then last preceding general election; and for each exhibition of circus, caravan or menagerie, or any collection of animals for public amusement, except such as are permanently located in the public parks, or zoological gardens, conducted under the auspices of a scientific society, the sum of \$20 each; and for such exhibitions for profit or gain as are not hereinbefore enumerated, \$10 per day.

Third—For each pawnshop or money loan office, \$100 per quarter year.

Fourth—For each intelligence office \$15 per quarter year. All such licenses shall be paid in advance, and if any of the pursuits hereinbefore outlined shall be conducted or carried on without first procuring a license therefor, each party engaged in conducting or carrying on the same shall be deemed guilty of a misdemeanor and shall be punished by a fine of

not less than \$100 or more than \$500, or by imprisonment in the county jail for a term of six months, or by both such fine and imprisonment, and each day of operating any such pursuit without such license shall constitute a distinct and separate offense. *As amended, Stats. 1913, Chap. 234.*

**3728. Bankers Defined—License—Carriers (Index 187).**

SEC. 116. License shall be obtained by any person or persons, private association or corporation, doing business in this state, engaged in one or more of the following occupations, to wit: In buying foreign or inland bills of exchange, or sight checks, or drafts, or in loaning money at interest, or in buying or selling notes, bonds or other evidences of indebtedness of private persons, or state, county, or city stocks or indebtedness; or stock of incorporated or unincorporated companies, or person or persons, or in buying or selling gold dust, gold or silver bullion, gold or silver coin, or engaged as keeper of savings banks, or engaged in receiving general or special deposits of gold dust, gold or silver coin, or bullion, for profit. All such persons, companies and corporations are hereby declared to be bankers within the meaning of this act; *provided*, that checks used in the transaction of business, which are drawn and payable within this state, shall not be included as being liable to the provisions of this act in regard to licenses. Licenses shall also be obtained by any person or persons, private associations or corporations, doing business in this state, and engaged in transmitting gold dust, gold or silver coin or bullion from any place in this state to any place without this state, or from one place to another place within this state, for profit, and the same shall be taken to be a common carrier, within the meaning of this act.

**3729. Brokers Defined—Licenses Classified (Index 188).**

SEC. 117. Brokers, or such persons, associations or corporations as are engaged in one or more of the following occupations, to wit: In loaning money at interest, or in buying or selling notes, bonds, or other evidences of indebtedness of private persons, or in buying and selling United States government, state, county or city stocks, or other evidence of United States government, state, county or city indebtedness, or stocks, notes, bonds or other evidence of indebtedness of incorporated companies, or in buying and selling gold dust, gold or silver bullion, or gold or silver coin, or in receiving general or special deposits of gold dust, gold or silver bullion, or gold or silver coin, for profit, or in keeping or conducting savings banks, shall be divided into five classes, as follows:

Those doing business in the aggregate to the amount of two hundred and fifty thousand dollars per quarter year and over, shall constitute the first class.

Those doing business to the amount of two hundred thousand dollars, and less than two hundred and fifty thousand dollars per quarter year, shall constitute the second class.

Those doing business to the amount of one hundred thousand dollars, and less than two hundred thousand dollars per quarter year, shall constitute the third class.

Those doing business to the amount of fifty thousand dollars, and less than one hundred thousand dollars per quarter year, shall constitute the fourth class.

Those doing business in any amount under fifty thousand dollars per quarter year, shall constitute the fifth class.

The license shall be given for the first class upon the payment of one hundred dollars per quarter year.

For the second class, eighty dollars per quarter year.

For the third class, fifty dollars per quarter year.

For the fourth class, thirty dollars per quarter year.

For the fifth class, twenty dollars per quarter year.

And a separate license shall be obtained for each establishment or separate house of such business located in the same county.

**3730. Bankers Classified—Amount of License—Common Carriers Liable (Index 189).**

SEC. 118. Bankers, as defined in section 116 of this act, shall be divided into seven classes, as follows: Those doing business in the aggregate to the amount of five hundred thousand dollars or more, per month shall constitute the first class.

Those doing business in the aggregate to the amount of three hundred thousand dollars, and less than five hundred thousand dollars, per month, shall constitute the second class.

Those doing business to the amount of two hundred thousand dollars, and less than three hundred thousand dollars, per month, shall constitute the third class.

Those doing business to the amount of one hundred thousand dollars, and less than two hundred thousand dollars, per month, shall constitute the fourth class.

Those doing business to the amount of fifty thousand dollars, and less than one hundred thousand dollars, per month, shall constitute the fifth class.

Those doing business to the amount of twenty-five thousand dollars, and less than fifty thousand dollars, per month, shall constitute the sixth class.

Those doing business in any amount less than twenty-five thousand dollars, per month, shall constitute the seventh class.

The license for the first class shall be given upon the payment of two hundred dollars per month.

For the second class, upon the payment of one hundred and fifty dollars per month.

For the third class, upon the payment of one hundred dollars per month.

For the fourth class, upon the payment of seventy-five dollars per month.

For the fifth class, upon the payment of fifty dollars per month.

For the sixth class, upon the payment of twenty-five dollars per month.

And for the seventh class, upon the payment of twelve dollars per month; and a separate license shall be obtained for each establishment or separate house of such business, located in the same county.

Common carriers, as defined in section 116 of this act, shall be liable to an annual license of one hundred and fifty dollars, payable quarterly; *provided*, that but one license shall be required from the same person, company or corporation in the same county.

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*An Act to regulate banking and other matters relating thereto.*

Approved March 22, 1911, 291

**662. License for Banking Must Be Obtained—Classes of License (Index 190).**

SEC. 47. No individual, bank, banking firm, trust company, corporation, company or other corporation, incorporated under the laws of this state, or of any other state or territory or foreign country, doing a banking business in this state, except banks doing business under the laws of the United States, shall engage in the banking business in this state without first obtaining from the bank examiner a license in the form presented by him, authorizing such individual, firm, corporation, company or trust company, to use the name and transact the business of a bank; said license to be regulated in proportion to their capitalization as follows: All those having a capitalization of \$25,000 or less shall pay the said bank examiner for such license the sum of \$100; all those having a capitalization of more than \$25,000 and up to and including \$100,000 shall pay a license of \$150; all those having a capitalization of more than \$100,000 and up to and including \$200,000 shall pay a license of \$275; all those having a capital of more than \$200,000 and less than \$500,000 shall pay a license of \$400; all those having a capital of \$500,000 or more shall pay a license of \$500, and shall pay annually thereafter, beginning April 1st of each year, a license equal to the original license provided in this section. All moneys collected as herein provided shall be paid into the general fund of the state treasury, and the state treasurer is hereby required to issue his receipt therefor.

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**3731. Merchants Liable for License—Medicines—Exception (Index 191).**

SEC. 119. Every person who has a fixed place of business, who may deal in goods, wares or merchandise, wines or distilled liquors, except the wines and distilled liquors produced or manufactured from the agricultural products of this state, when sold by the producer or manufacturer thereof, and except such as are sold by auctioneers under license according to law, shall pay quarterly an amount of money for license, as required by the class in which such person is placed by the sheriff of the county, under the provisions of the succeeding section; *provided always*, that nothing herein shall be construed to extend to physicians, surgeons, apothecaries, or chemists, as to any wines or spirituous liquors which they may use in the preparation or compounding of medicines.

**3732. Merchants Liable—License Classified—Amount of License (Index 192).**

SEC. 120. Every person who shall sell or vend any goods, wares or merchandise, or wines, or distilled liquors, drugs or medicines, jewelry, wares of precious metals, and persons who keep horses or carriages for rent or hire, except mules, horses, or animals used in the transportation of goods, shall obtain from the sheriff of the county in which such business may be transacted, for each of the branches of business, in this and the preceding sections enumerated, a license for the transaction of such business, at the following rates, to wit: All persons dealing as aforesaid, shall be classed according to the amount of the average monthly sales effected, in the following manner, that is to say:

Those who are estimated to make average monthly sales to the amount

of one hundred thousand dollars or more, shall be constituted the first class.

Of seventy-five thousand dollars, and less than one hundred thousand dollars, shall constitute the second class.

Of fifty thousand dollars, and less than seventy-five thousand dollars, shall constitute the third class.

Of forty thousand dollars, and less than fifty thousand dollars, shall constitute the fourth class.

Of thirty thousand dollars, and less than forty thousand dollars, shall constitute the fifth class.

Of twenty thousand dollars, and less than thirty thousand dollars, shall constitute the sixth class.

Of ten thousand dollars, and less than twenty thousand dollars, shall constitute the seventh class.

Of five thousand dollars, and less than ten thousand dollars, shall constitute the eighth class.

Of one thousand dollars, and less than five thousand dollars, shall constitute the ninth class.

Of all amounts under one thousand dollars, the tenth class.

The license for the first class shall be given upon the payment of fifty dollars per month.

For the second class, thirty-seven dollars and fifty cents per month.

For the third class, twenty-five dollars per month.

For the fourth class, twenty dollars per month.

For the fifth class, fifteen dollars per month.

For the sixth class, ten dollars per month.

For the seventh class, seven dollars and fifty cents per month.

For the eighth class, five dollars per month.

For the ninth class, three dollars and seventy-five cents per month.

For the tenth class, two dollars and fifty cents per month; *provided*, that the sale of liquors and wines, by persons, licensed under this section shall not be in less quantities than one quart measure.

### **3733. Liquor Dealers Liable—License Payers Classified (Index 193).**

SEC. 121. Any person or persons who may dispose of any spirituous, malt or fermented liquors or wines, in less quantities than one quart, shall, before the transaction of any such business, take out a license from the sheriff of the county in which he or she proposes to do such business, and pay therefor the sum of ten dollars per month; *provided*, that all persons engaged in retailing liquors as aforesaid, in connection with entertainment for travelers, at any point distant one mile or more outside the limits of any city or town in this state, shall pay a quarterly license of fifteen dollars; *and provided further*, that no such person or persons shall be entitled, under and by virtue of said license, to sell or cause to be sold within this state, any such spirituous, malt or fermented liquors, or wines, on any day upon which any general election is held, or within the limits of any county or city on any day upon which any special or municipal election is held therein, but it shall be expressed in each and every license so granted, that the person or persons to whom the same is granted, shall and will not sell or cause to be sold, any such liquors or wines on such day or days.



CHAP. 248—*An Act to regulate the sale of intoxicating liquors outside the corporate limits of any incorporated city or town.*

Approved March 25, 1913

**Rural Liquor Licenses** (Index 194).

SECTION 1. It shall be unlawful for any person to sell at any fixed place of business any spirituous, vinous, malt or brewed liquors or any admixture thereof, in any quantities at any place in the county not situate within the corporate limits of an incorporated city or town, without having first procured a county liquor license as hereinafter provided.

**County Commissioners May Grant or Refuse Such Licenses** (Index 195).

SEC. 2. The board of county commissioners of their respective counties in the State of Nevada are hereby authorized, empowered and commissioned, for the purpose of this act, to act (without further compensation) as a liquor board to grant or refuse liquor licenses, and to revoke the same whenever there is, in their judgment, sufficient reason for such revocation; *provided*, all liquor dealers within any incorporated city or town are to be regulated only by the city government therein.

**Majority Vote** (Index 196).

SEC. 3. A majority vote of the liquor board shall govern the granting or refusing any liquor license or the revoking of the same.

**Rural Licenses, How Obtained** (Index 197).

SEC. 4. Any person outside of an incorporated city or town, wishing to engage in the liquor traffic in any county in the State of Nevada, shall first make application by petition to the board of county commissioners of the county in which he proposes to engage in the liquor business for a county liquor license of the kind and class desired, and file the same with the required license fee with the county license collector, who shall present the same to the board of county commissioners at their next regular meeting, and they may refer the petition to the sheriff, who shall report on the same at the following regular meeting, and the board shall then and there grant or refuse the license prayed for.

**In Effect May 1, 1913—Exception** (Index 198).

SEC. 5. All the provisions of this act shall be in force on and after the first day of May, 1913, excepting any license shall run out at the time now paid for; then and thereafter the holder of such license must make application for a liquor license as herein provided.

**Repeal** (Index 199).

SEC. 6. All acts or parts of acts inconsistent with the provisions of this act are hereby repealed.

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The following is the text of an opinion rendered to the Nevada Tax Commission by the Attorney-General, on request, and dated July 12, 1913, construing chapter 248 of 1913 session laws:

In reply to your request for my construction of "An act to regulate the sale of intoxicating liquors outside the corporate limits of any incorporated city or town," being chapter 248, page 376, Laws of Nevada, I beg leave to state as follows:

In construing this law it is necessary to construe it in connection with the other statutes in force prior to the passage of this act.

Sections 3731 and 3732, Revised Laws, 1912, provide for a merchant's license, and the rate under these sections is governed by the amount of business done. While section 3733 provides that any person, who shall dispose of any spirituous, malt or fermented liquors or wines in less than one quart, shall pay a license of \$10 per month, except in outside cities or towns, which persons shall pay a quarterly license of \$15. The foregoing sections all relate to county licenses. Sections 3777 and 3778 provide for the collection of state licenses regardless of the character or amount of business done by anyone dealing in liquors. The act of March 25, 1913, Laws 1913, page 376, was evidently intended to regulate the manner of granting liquor licenses outside of incorporated towns by the county commissioners and in incorporated cities and towns by the proper authorities of such cities and towns, and this act is intended to supplement the provisions of section 3733 of Revised Laws of 1912, which requires county licenses from all persons selling in quantities less than one quart, but in no wise affects the provisions of sections 3731 and 3732, which apply to sales under a merchant's license.

I am, therefore, of the opinion that no license other than the merchant's license is required where sales are not made in quantities of less than one quart.

I am also of the opinion that in view of the provisions of sections 3777 and 3778, which provide when license is granted by the state it shall be good until January 1st succeeding the issuance of such license, that it is not necessary that a petition be presented every quarter when license is issued, but only on the first of January of each year or when the first application is made for license, and then on January 1st thereafter.

#### **3734. Hotels Classified (Index 200).**

SEC. 122. All tavern, hotel, or inn-keepers, all restaurants, public boarding houses, or eating stands, and all public lodging houses shall be divided into three classes, as follows:

Those doing business in the aggregate to the amount of three thousand dollars, or over, per month, shall constitute the first class.

Those doing business to the amount of one thousand dollars, and less than three thousand dollars, per month, shall constitute the second class.

Those doing business to the amount of less than one thousand dollars per month shall constitute the third class.

The license for the first class shall be given upon the payment of forty-five dollars per quarter.

For the second class upon the payment of fifteen dollars per quarter.

And for the third class upon the payment of seven dollars and fifty cents per quarter; *provided*, that nothing in this section shall require the payment of any license for lodging houses that are kept in connection with eating houses, where the aggregate receipts of such lodging department does not exceed thirty dollars per month.

Nothing in this section shall be so construed as to include the right to sell spirituous or malt liquors and wines, but the same shall be distinct and separate business therefrom, and require separate and exclusive license therefor. Any house keeping two or more boarders shall be deemed a public boarding house.

#### **3735. License To Peddle, Sheriff To Issue—Misdemeanor (Index 201).**

SEC. 123. Every traveling merchant, hawker or peddler, and every auctioneer, shall, before vending any goods, wares, or merchandise, or acting as auctioneer, in any county of this state, procure from the sheriff of such county a license authorizing such business in such county, and shall pay for such license the sum of ten dollars per month, if no wagon or animals to be used in such business, but if a wagon or one or more animals be used in connection therewith such license shall be twenty-five dollars per month; *provided, however*, that no license shall be

required for selling fruits, vegetables or other agricultural products, butter, eggs, honey or poultry.

The county auditor shall issue to the sheriff of the several counties the license contemplated by this section, and they shall be issued by such sheriffs to applicants therefor, upon the terms hereinbefore stated; and any such merchant, peddler or auctioneer who shall offer for sale any goods, wares or merchandise, or act as auctioneer, without having first obtained a license as hereinbefore provided, shall be guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not less than fifty dollars nor more than five hundred dollars.

All acts and parts of acts in conflict herewith are hereby repealed. *As amended, Stats. 1913, Chap. 88.*

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*An Act to encourage agriculture.*

Approved March 16, 1895, 92

**445. Resident Pays No License—Applies to Certain Counties Only**  
(Index 202).

SECTION 1. Any citizen or resident of the State of Nevada shall be permitted to sell fruits, eggs and poultry, also pork and beef by the quarter, and any other agricultural products of his own industry without the payment of license; *provided*, that in all counties in this state which cast at the last general election not less than four hundred votes nor more than seven hundred votes, to be determined by the vote cast for secretary of state, pork and beef may be sold in any quantities less than a quarter without the payment of a license. *As amended, Stats. 1899, 32.*

**3736. Houses of Amusement Licensed—State and County Division of** (Index 203).

SEC. 124. Any person or persons who may conduct any hurdy-gurdy house, dance house or concert saloon in this state, where women or girls are employed to dance or to solicit the purchase by the person visiting such house, either directly or indirectly, of any kind of liquor, or wine or cigars, or to solicit such persons so visiting to treat to any kind of liquor, wine or cigars, shall, before entering upon the conduct of such dance house, or hurdy-gurdy house, or concert saloon, take out a license, in addition to the retail liquor license, from the sheriff of the county in which such person or persons propose to carry on such business, and pay therefor the sum of five hundred dollars for each and every three months. All moneys received for licenses under the provisions of this act shall be paid three-quarters into the county treasury and one-quarter into the state treasury for general county and state purposes respectively. *As amended, Stats. 1903, 33; 1905, 203.*

**3737. Duties of Sheriffs—When License To Be Procured—Infraction of Law a Misdemeanor—Penalty—Defendant May Plead What** (Index 204).

SEC. 125. Each sheriff, as collector of licenses, shall make diligent inquiry and examination as to all persons in his county liable to pay for licenses, as provided in this act, and he is hereby empowered, and it shall be his duty, to require each person to make a statement, under oath or affirmation, of the amount of business which he or the firm of which he is a member, or for which he is agent or attorney, or the

association or corporation of which he is president, secretary or managing agent, have done during the last preceding month or quarter, as the case may be, in order to carry out the provisions of this act. Thereupon, such person, agent, attorney, secretary, president or managing agent shall procure a license from said sheriff, of the class of which such party is liable to pay for, and in all cases where an underestimate is made by the party applying, the party making such underestimate shall be required to pay a double license for the next month, or quarter, as the case may be. License shall be procured immediately before the commencement of any business or occupation subjected to license tax under the provisions of this act. Such license shall authorize the party obtaining the same, within his town, city or particular locality in the county to transact business as specified in such license; *provided*, that nothing in this act, or in any license issued under it, shall be construed as authorizing any person to carry on any business within the limits of any incorporated city or town, authorized by its charter to impose city or town license, unless such person shall, in addition to the license required by this act, procure the license required by the ordinances, resolutions or orders of such city or town; *and, provided further*, that any person or persons, who shall commence or continue to carry on or transact any business, trade, profession or calling, for the transaction of or carrying on of which a license is required by this act, without procuring such license, shall be guilty of a misdemeanor, and on conviction thereof, shall be fined in any sum not less than ten nor more than one hundred dollars; *and, provided further*, that if any person or persons, required by the provisions of this act to take out a license, shall fail, neglect or refuse to take out such license in the manner provided in this act, or shall carry on, or attempt to carry on business without such license, the collector of licenses may direct suit, in the name of the State of Nevada, as plaintiff, to be brought against him or them for the recovery of the license money; and in such case, either the sheriff or district attorney may make the necessary affidavit, and a writ of attachment may issue, without undertaking being given on behalf of the plaintiff; and in case of a recovery by the plaintiff, fifteen dollars liquidated damages shall be included in the judgment and costs, and be collected from the defendant, and five dollars thereof shall be paid to the collector of licenses and ten dollars to the district or prosecuting attorney prosecuting the suit. Upon the trial of any criminal action, provided for by this section, the defendant shall be deemed not to have procured the proper license, unless he either produces it or proves that he did procure it; but he may plead in bar of the criminal action, a recovery and payment in a civil action against him, of proper license money, damages and costs.

**3738. Limit as to Time of License (Index 205).**

SEC. 126. The licenses provided to be granted by the provisions of this act, except theaters, menageries, or circus licenses, shall be granted for one, two, or four quarters at the option of the person applying for such licenses. The term "quarter," whenever used in this act with reference to time, shall be construed to mean one quarter of a year, and said quarters shall begin with the months of January, April, July, and October of each and every year, and whenever any person, firm, association, or corporation shall apply for a license to conduct business in the middle of any quarter, or any part of a quarter, then said person, firm, associa-

tion or corporation shall be required to pay said part or portion of the unexpired quarter in addition to the quarter immediately following, and said licenses shall be so arranged as to have said license fall and become due on the beginning of a quarter, and the sheriff and auditor shall have the right and authority to issue a license for a fractional quarter so as to have all licenses fall due at the beginning of a quarter as herein provided. *As amended, Stats. 1913, Chap. 242.*

**3739. How Provided and Distributed (Index 206).**

SEC. 127. The county auditor shall cause to be printed a sufficient number of blank licenses mentioned in this act, for the purposes herein mentioned. Each license shall also contain a blank receipt, to be signed by the sheriff on the delivery of such license to the purchaser thereof. The county auditor shall hand over to the treasurer of the county a sufficient number of blanks for the use of the county, which shall be charged to the treasurer on the auditor's books. The treasurer shall countersign the same and deliver them to the county auditor, taking his receipt therefor.

**3740. Auditor To Furnish License—To Be Fully Made Out—Statement of Sheriff (Index 207).**

SEC. 128. The county auditor shall, from time to time, deliver to the sheriff as many of such licenses as may be required, and shall sign the same and charge them to the sheriff; *provided*, that before signing or delivering any license to the sheriff, the auditor shall fill out the license in full, stating therein to whom said license is issued, the kind of business authorized to be carried on under the license, the room, building and place where the business is to be carried on, the dates when said license begins and expires, and the amount of money to be paid therefor, and shall, at the same time, make entries upon the stubs in the license book. Whenever any license is returned by the sheriff unsold, the auditor shall cancel and file the license, and note the fact and date of such return and cancellation upon the stub thereof. No board of county commissioners shall audit or allow any claim in favor of a sheriff until there shall be filed with said board the certified statement of the auditor that all settlements required by section 129 of this act have been made by said sheriff. The amount of all licenses issued to the sheriff and not accounted for shall be deducted before any claim shall be allowed to a sheriff.

**3741. Sheriff To Pay—Duties of Auditor—Liability of Sheriff (Index 208).**

SEC. 129. On the first Monday in each month the sheriff shall pay over to the treasurer all moneys received by him for licenses, and take from the treasurer duplicate receipts therefor; and he shall immediately on the same day return to the county auditor all licenses not issued or disposed of by him, and the county auditor shall credit him with the amount so returned; also, the receipts of money paid to the county treasurer, which receipts shall be filed with the county auditor. The county auditor shall charge the treasurer therefor, and open a new account with the sheriff for the next month; and it is hereby made the duty of each sheriff in his county to demand that all persons required to procure licenses in accordance with this act, take out and pay for the same, and he shall be held liable on his official bond for all moneys due

for such licenses remaining uncollected by reason of his negligence. *As amended, Stats. 1913, Chap. 186.*

**3742. Real Property Liable for License, When—May Seize and Sell Certain Property** (Index 209).

SEC. 130. For the purpose of collecting the revenues of the county and preventing the evasion of the license law, as provided in this act, or as may be provided in any law hereafter enacted, all billiard tables, bar fixtures, and furniture belonging to or in use for the purpose of carrying on the business of any billiard, drinking saloon, restaurant, tavern, hotel, inn, public boarding house, chop house, or eating stand, are held liable for the amount due for the license tax assessed on the same; and it is hereby expressly provided that upon failure of the parties keeping any such establishment, or exercising ownership therein, to pay the license on the same in the manner and form as provided by law, the sheriff or properly authorized officer, whose duty it shall be to enforce the collection of any such license, may seize any such billiard table, bar fixtures, furniture or any other personal property, and shall proceed to sell in the same manner as provided in section 106 [infra, 3718] of this act, for the sale of personal property by the assessor for the collection of poll taxes, such property or so much thereof as may be requisite for the payment of such license as may be due and owing on account of the same.

**3743. All License Tax To Go Into the County Treasury** (Index 210).

SEC. 131. All moneys received from licenses under the provisions of this act shall be paid into the county treasury and credited to the general county fund.

**3744. Possession of Bogus License a Felony** (Index 211).

SEC. 132. If either the county treasurer, county auditor, sheriff or any other person shall issue, have in his possession, with intent to circulate or put into circulation, any other licenses than those properly issued to the sheriff under the provisions of this act, the person so offending shall be guilty of felony, and, on conviction, be sentenced to imprisonment in the state prison for a term of not less than one year nor more than four years; and any collector who shall receive the money for a license without delivering to the person paying for the same the license paid for, or who shall insert the name of more than one person or firm therein, shall be guilty of a misdemeanor, and, on conviction thereof, shall be punished by a fine of not less than one hundred dollars, nor more than three hundred dollars, or by imprisonment in the county jail not less than three nor more than six months, or by both such fine and imprisonment.

**3745. Fee of Sheriff** (Index 212).

SEC. 133. The sheriff, as ex officio license collector, shall receive, and is hereby authorized to retain, as compensation for the collection of licenses, six per cent of the gross amount on each business license sold.

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**1661. Licenses To Be Posted** (Index 213).

SECTION 1. The sheriff of each county in the state shall, on the first Mondays of April, July, October and January, file with the board of

county commissioners and post up in his office a statement showing the names of all persons, firms and corporations doing business in the county from whom licenses are collected, the nature and kind of said business, and the amount of license so paid.

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*An Act providing for the establishment of private hatcheries for artificial propagation, culture and maintenance of food fishes, for their regulation and licensing, and for the sale, shipment, transportation and disposition of fish raised and propagated therein or thereby, and prescribing a penalty for the violation of the provisions thereof.*

Approved March 20, 1911, 279

**2079. County License for Hatchery (Index 214).**

SEC. 4. Each private fish hatchery, before it shall be entitled to the benefits of this act, shall pay to the county treasurer of the county wherein such hatchery is located, an annual license fee of ten dollars (\$10), and such fee shall be credited to the game and fish preservation fund of such county.

**2080. License for Dealers (Index 215).**

SEC. 5. Every person, firm or corporation engaged in the business of buying and selling, packing and preserving, or otherwise dealing in trout or other food fishes, obtained from private hatcheries of this state, shall procure a license for such business from the fish and game warden of the county wherein such selling, packing, and preserving is done, and shall pay an annual license fee of \$2.50.

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*An act to regulate and license the hunting of game birds and animals, and the taking or catching of fish, and to provide revenue therefrom for game and fish preservation and protection, and to prescribe a penalty for the violation thereof, and to make an appropriation for the purpose of carrying out the objects of this act.*

Approved February 26, 1909, 38

**2101. Must Procure License (Index 216).**

SECTION 1. Every person in the State of Nevada, who hunts, pursues or kills any of the wild birds or animals, or who takes or catches any of the fishes that are protected by the laws of this state, without first procuring a license therefor, as provided in this act, is guilty of a misdemeanor.

**2102. Officers To Issue License (Index 217).**

SEC. 2. Licenses granting the privilege to hunt, pursue or kill wild birds or animals, or to take or catch fish during the open season as fixed by law, shall be issued and delivered, upon application, by the county clerk of any of the counties of this state, or by the fish and game warden of any of the counties of this state, which license shall have stamped thereon the words "Hunting License No. ---, State of Nevada. Expires February 28, 19---," with the registration number and appropriate year stamped therein. Said licenses shall be prepared and furnished to the county clerk by the board of county commissioners, which board shall

take receipt therefor by number and quantity from the county clerk, and the county clerk shall be responsible therefor and shall account for the same to the auditor of said county every three months after receipt thereof.

**2103. Price of Licenses—Limited Licenses—Unlawful Hunting** (Index 218).

Sec. 3. The license herein provided for shall be issued as follows:

First—To any citizen of the United States who is a *bona fide* resident of the State of Nevada, upon the payment of one dollar.

Second—To any citizen of the United States, not a *bona fide* resident of the State of Nevada, upon the payment of ten dollars.

Third—To any person not a citizen of the United States, upon the payment of twenty-five dollars;

*Provided*, that a license for fishing only and good for but thirty days shall be issued to any applicant therefor upon the payment of two dollars.

It shall be unlawful at all times to kill, injure or maim any mountain sheep, or mountain goat until January 1, 1920. *As amended, 1913, Chap. 252.*

**2105. License Good for One Year** (Index 219).

SEC. 5. All licenses issued as herein provided shall be valid, and shall authorize the person to whom issued, to hunt, pursue and kill game birds and animals and to take or catch fish during the open season fixed therefor by law, on and from the first day of March, 1909, until the date of expiration stamped thereon, but no license shall continue in force for a period longer than one year.

**2106. Disposition of Money From Licenses** (Index 220).

SEC. 6. All moneys collected for licenses as provided herein, shall be paid into the county treasury to the credit of the game and fish preservation fund, which fund is hereby created, and the moneys in said fund shall be applied to the payment of the expenses incurred in the prosecution of offenders, and for the revenue to pay fish and game wardens and deputies when necessary to hire deputy fish and game warden or wardens.

**2112. Where License Shall Be Procured** (Index 221).

SEC. 12. The license herein provided for shall be procured from the county of which the applicant is a resident, and may be used in any county in the State of Nevada. Nonresidents of the state may procure a license in any county.

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*An Act to license and regulate insurance business in this state.*

Approved February 23, 1881

**1276. Life Companies To Appoint Agents—Licenses** (Index 222).

SEC. 11. Nothing in this act shall be construed to prevent any life insurance company having outstanding policies in this state from appointing agents to collect premiums thereon; *provided*, such company shall appoint an attorney, as provided in section 8 of this act, and pay five dollars for filing the power of attorney with the controller, and the controller shall issue his certificate authorizing the collection of premiums on outstanding policies only, and no requirement of capital herein shall



apply to mutual life insurance companies possessing assets amounting to one million dollars or more.

**1278. Regulation of Licenses** (Index 223).

SEC. 13. This act shall take effect on the first day of June, one thousand eight hundred and eighty-one, and all licenses issued by the controller shall expire on the thirty-first day of December of each year, and shall be issued pro rata for any period less than one year, and all companies having unexpired quarterly licenses shall have the full benefit thereof. Within thirty days after the first day of June, one thousand eight hundred and eighty-one, and within thirty days after the first day of January, one thousand eight hundred and eighty-two, and annually thereafter, each company doing or proposing to do an insurance business in this state shall apply to the controller for a license, and if he shall be satisfied that such company is qualified to do business under the provisions of this act, he shall issue the same, on the receipt in gold coin of the amount required herein, and the admission of any insurance company to do business in this state shall not be denied by the controller when it makes and tenders a full compliance with the provisions of this act.

**1279. Licenses and Fees from Insurance Companies** (Index 224).

SEC. 14. The controller shall collect for filing each power of attorney and issuing his certificate, as required by this act, five dollars; for an annual license to each fire insurance company to transact business throughout this state, one hundred dollars; for an annual license to each life insurance company, cooperative insurance association or mutual benefit society, to transact business throughout this state, one hundred dollars; for an annual license to each life and accident insurance company, to transact business throughout this state, one hundred dollars; for an annual license to each casualty and surety company to transact business throughout this state, twenty dollars; *provided, however*, that nothing contained in this act shall be construed to apply to any charitable secret society, organized in this state, or working under or being subordinate to a supreme lodge of a secret society, organized under the laws of another state, or to prevent the same from issuing benefits to its members. For examining the financial condition of any company or association organized in this state, the just and legitimate expenses of such examination, which shall be paid by the said company, and the controller shall revoke or refuse his certificate of authority to any company neglecting or refusing to pay such expenses. All fines and penalties recovered under the provisions of this act shall be paid into the state school fund, and all licenses, fees and other collections by the controller shall be paid into the general fund of the state; *provided*, the controller shall be allowed the just and legitimate expenses of the examination hereinbefore mentioned. *As amended, Stats. 1899, 107; 1901, 131.*

**1280. Liability of Persons Acting for Companies** (Index 225).

SEC. 15. Any person who solicits insurance, receives an application or order to write, renew or procure any policy, collects any premium, or who attempts as middleman to place any fire insurance in this state when such person holds no authority as agent from any insurance company or general agent of such company, shall be deemed an insurance broker, and shall pay to the county where such business is conducted or attempted, in advance, a quarterly license of fifteen dol-

lars, and the license collector of the county shall collect the same. If such broker shall neglect or refuse to procure such license he shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than twenty-five dollars, nor more than fifty dollars for each offense, and in default of payment of the fine shall be imprisoned in the county jail not more than twenty-five days.

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*An act relating to life, health, accident and annuity or endowment insurance on the assessment plan, and the conduct of the business of such insurance.*

Approved March 23, 1891, 130

**1316. Conditions Precedent to Foreign Corporations—License Issued, When May Be Revoked—Reciprocity (Index 226).**

SEC. 7. Corporations organized under the laws of any other state or country to transact the business of mutual assessment insurance, shall, as a condition precedent to transacting business in this state, deposit with the state controller a certified copy of its charter, or other instrument required by its home authorities, a statement under oath of its president or secretary of its business for the preceding year, in such form as may be required by the state controller; a power of attorney which shall authorize a citizen and resident of this state to make and accept service in any proceeding in any of the courts of justice in this state, or of any of the United State courts herein, as provided in section 8 of "An act to license and regulate insurance business in this state," approved February 23, 1881; a certificate that for the next preceding twelve months it has paid, in full, the maximum amount named in its contracts of insurance; a certificate from the proper officer of its state or government that like corporations of this state are legally entitled to do business in such state or country; copies of its contracts of insurance and applications, which must show that the liabilities of its members are not limited to fixed premiums, and evidence satisfactory to the controller that the corporation has accumulated a fund equal to that required of like corporation[s] of this state, constituting a reserve or surplus fund held in trust for the benefit of its contract holders, and so invested and held as required by the laws of the state or government under which such corporation was organized. The controller shall, thereupon, issue a license to such corporation to do business in this state, on payment of the license tax as provided in section 13 of this act. This license shall be renewed annually, and may be revoked whenever it is ascertained that the statements required to be made by this section are not true. Upon such revocation, notice thereof shall be given by the controller by publication in some newspaper of general circulation published in the state, for two weeks, and no new contracts shall be made by such company in this state. When any other state or country imposes any additional license, fees, taxes or penalties upon any corporation organized or doing business under this act, like license, fees, taxes or penalties shall be imposed upon corporations of the same kind, and their agents, of such state or country doing business in this state.

**1322. Fee for License (Index 227).**

SEC. 13. The state controller shall collect five dollars for filing each power of attorney and issuing his certificate of authority for doing busi-

ness, and one hundred (\$100) dollars per annum in advance for a license to do business, which shall be in full for all fees for the purposes of this act.

**1324. Not to Apply to Fraternal Societies** (Index 228).

SEC. 15. The provisions of this act shall not apply to secret or fraternal societies, lodges or councils, which conduct their business and secure membership on the lodge system exclusively, having ritualistic work and ceremonies in their societies, lodges, or councils; nor to any mutual or benefit association organized or formed and composed only of members of any such society, lodge or council exclusively.

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*An Act for the regulation of foreign building and loan societies doing business in the State of Nevada.*

Approved March 13, 1905, 141

**1356. Annual License** (Index 229).

SECTION 1. All foreign building and loan societies doing business in the State of Nevada shall pay into the office of the state insurance commissioner an annual license of \$100.

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*An act to require foreign corporations to qualify before carrying on business in this state, regulating and prescribing the manner thereof, other matters pertaining thereto, and repealing all other acts in conflict herewith.*

Approved March 20, 1907, 190

**1348. Copy of Charter To Be Filed** (Index 230).

SECTION 1. Every corporation organized under the laws of another state, territory, the District of Columbia, a dependency of the United States or foreign country, which shall hereafter enter this state for the purpose of doing business therein, must, before commencing or doing any business in this state, file in the office of the secretary of state of the State of Nevada a certified copy of said articles of incorporation, or of its charter, or of the statute or statutes, or legislative, or executive, or governmental acts, or other instrument or authority by which it was created, and a certified copy thereof, duly certified by the secretary of state of this state, in the office of the county clerk of the county where its principal place of business in this state is located.

**1349. Fees for Filing Articles** (Index 231).

SEC. 2. On filing certified articles, papers, or other instruments of incorporation, as required in section 1 of this act, said corporation shall pay the same fees to the secretary of state as are paid by corporations organized under the laws of this state.

See sec. 1203.

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*An Act regulating the practice of medicine, surgery and obstetrics in the State of Nevada; providing for the appointment of a state board of medical examiners and defining their duties; providing for the issuing of licenses to practice medicine; defining the practice of medicine; defining certain misdemeanors and providing penalties, and repealing all other acts, or parts of acts, in conflict therewith.*

Approved March 4, 1905, 87

**2358. License Necessary (Index 232).**

SECTION 1. That it shall hereafter be unlawful for any person, or persons, to practice medicine, surgery or obstetrics in this state without first obtaining a license so to do as hereinafter provided.

**2365. Applicant's Qualification and Examination—Fee (Index 233).**

SEC. 8. Applicants for certificates to practice medicine, surgery or obstetrics in the State of Nevada shall be required to present a diploma from a legally recognized college, and to pass a satisfactory examination before the state board of medical examiners as to his or her qualifications. The applicant must appear personally before the board, and the examination shall be conducted in the English language, and shall be, in whole or in part in writing, and in each branch shall obtain seventy-five per cent, and shall be on the following subjects, to wit: Anatomy, physiology, materia medica, and therapeutics, chemistry, bacteriology, pathology, toxicology, obstetrics, surgery, general medicine, diseases of the skin, eye, ear, nose, throat, brain, genito-urinary system. Said examination shall be fair and impartial, and the questions of such character as will determine the fitness of the applicant to practice his or her profession. When applicant applies for examination in materia medica and therapeutics and theory and practice of medicine, he shall designate in which school of medicine he desires to practice, and only the member or members of the board who belong to the school so designated shall participate in this part of the examination. Examinations shall be practical in character, and designed to discover the applicant's fitness to practice medicine and surgery. If an applicant fail in his first examination, he may, after not less than six months, be reexamined, without additional fee. If he fails in a second examination, he shall not thereafter be entitled to another examination in less than one year after the date of second examination, and shall be required to pay for such examination the full fee. The examination papers shall form a part of the records of said board, and shall be kept on file by the secretary, and said records shall be open to public inspection whenever requested after the examination; *provided*, that any person, who is a regular graduate from a regularly chartered college of the practice of the system of what is generally known and recognized as the drugless system, may present themselves for examination under the regulations hereinbefore specified, and shall be required to pass an examination in all the subjects noted, with the exception of materia medica and therapeutics, and upon the passing satisfactorily of said examination by the board, shall have issued to them a license to practice the said system of drugless medicine in this state, under the same rules and regulations prescribed and required of the practitioners of other systems of medicine. Each applicant, on making application, shall pay to the secretary of the board a fee of twenty-five dollars (\$25), at the same time the diploma and affidavit is

filed with him, and this fee shall not be returned in the event of the applicant's failing to pass a satisfactory examination. Any person who may hereafter be granted a license to practice medicine and surgery in this state under this act, upon the grounds of reciprocity with other states and without examination, shall pay a fee of twenty-five dollars (\$25) for such license. *As amended, Stats. 1907, 194; 1911, §80.*

**2374. Registration Fee—Free to Certain Persons—Proviso (Index 234).**

SEC. 17. Every person practicing medicine, surgery or obstetrics in the State of Nevada on the first Monday of May, 1905, shall submit to the said board his, or her, diploma for registration, and a fee of twenty-five (\$25) dollars shall accompany such diploma; *provided*, that the owner of such diploma shall, if he or she was practicing medicine, surgery or obstetrics prior to the passage of the act approved March 15, 1899, and has not complied with said act of March 15, 1899, pay a fee of five (\$5) dollars for such registration, but said person shall submit to the board said diploma on the first Monday of May, 1905; *provided*, further, that all persons who have complied with the act of March 15, 1899, shall be entitled to full registration by the said board of medical examiners, and nothing in this act shall be construed to prevent such registration, and the secretary of said board shall enter free of all charge, upon the record book of said board, the names of all persons who have complied with the act of March 15, 1899. *And be it further provided*, that a certificate of registration or license issued by the proper examining board of any state, which agrees on reciprocal registration with this state, may be accepted as evidence of qualification for reciprocal registration in this state; *provided*, that the holder of such certificate was, at the time of such registration, the legal possessor of a diploma issued by a medical college in good standing in this state, and that the date thereof was prior to the passage of this act.

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*An Act to regulate the practice of optometry in the State of Nevada and to fix the license therefor.*

Approved March 9, 1903, 72

**2894. Fees—License (Index 235).**

SEC. 3. In addition to the foregoing requirements, any person engaging in the optical profession or practice of optometry, shall pay to the State of Nevada the sum of ten dollars, on the payment of which the state controller shall issue to such person, a license duly certified, authorizing said person to engage in the profession and practice aforesaid.

**2895. Exceptions to Application of Act (Index 236).**

SEC. 4. Nothing contained in this act shall be construed as applying to regularly qualified medical practitioners, nor to persons who have been engaged in the optical profession or the practice of optometry in the State of Nevada for one year preceding the passage of this act.

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CHAP. 106—*An Act to regulate the practice of optometry and for the appointment of a board of examiners in the matter of said regulation.*

Approved March 17, 1913

**Regulating Practice of Optometry (Index 237).**

SECTION 1. Any person shall be deemed to be practicing optometry within the meaning of this act who shall display a sign, or in any way advertise him or herself as an optician or optometrist, or who shall employ any means for the measurement of the powers of vision, or the adaption of lenses for the aid thereof, or who shall, in the sale of spectacles or eye glasses or lenses, use in the testing of the eyes therefor, lenses other than the lenses actually sold.

**Examination by Board—Fees to State Board (Index 238).**

SEC. 5. Every person, before beginning to practice optometry in this state, after the passage of this act, shall pass an examination before the said board of examiners. Such examination shall be confined to such knowledge as said board deems essential to the practice of optometry. Examinations shall be given by the board at least two times in each year, the first examination to be given on the first Monday in May and to be held in Reno, Nevada; the second examination to begin on the second Monday in October and to be held in Reno, Nevada, and at such other times as the board may deem necessary. Any person desiring to be examined by said board, must fill out and swear to an application furnished by the board, and must file the same with the secretary of said board at least two weeks prior to the holding of an examination, which the applicant is desirous of taking. Each applicant on making application shall pay to the secretary of the board a fee of twenty-five dollars, which shall be for the use of said board. All persons successfully passing such examination shall be registered in the board register, which shall be kept by said secretary, as licensed to practice optometry, and shall receive a certificate of such registration, to be signed by the president and secretary of said board, upon the payment to the secretary of said board of the additional sum of five dollars, which sum shall be for the use of said board.

**Annual Fee Paid by Optometrists (Index 239).**

SEC. 12. Every registered optometrist who desires to continue the practice of optometry in this state, shall annually, on or before the first day of May of each year, pay to the secretary of said board a registration fee to be fixed by the board, and which in no case shall exceed the sum of two dollars per annum, for which he or she shall receive a renewal of such registration, and in case of the default of such payment by any person, his or her certificate shall be revoked by the board of examiners, on twenty days' notice in writing by the secretary of the time and place of considering such revocation, and the deposit of said notice in the United States postoffice, addressed to the person at his or her last known place of residence or business, and the postage prepaid thereon, shall be due and legal service thereon, but no certificate shall be revoked for such nonpayment if the person notified shall pay before or at the time of considering said revocation, his or her fee and such penalty as may be imposed by said board; *provided*, that said board may impose a penalty not exceeding ten dollars upon persons so notified as a condition for allowing certificates to stand valid. Any person whose

certificate of registration has been revoked for failure to pay his renewal fee, as herein provided, may apply to have the same regranted, and the same shall be regranted to him or her upon his or her paying to the board all renewal fees that should have been paid had the certificate of registration not been revoked, together with a penalty of twenty-five dollars.

CHAP. 286—*An Act to regulate the practice of pharmacy and the use and sale of poisons and drugs in the State of Nevada; providing for a state board of pharmacy, and defining its powers and duties, and fixing penalties for the violation thereof.*

Approved April 1, 1913

**Applicants for Certificates—Fee—Redemption Fee—Proviso (Index 240).**

SEC. 8. All applicants for certificates as registered pharmacists, whether by examination, or diploma of graduation from college or school of pharmacy or on the license or certificate issued by other state or territorial board of pharmacy, shall, before a certificate be granted, pay to the secretary of the board the sum of ten (\$10) dollars. If an applicant for certificate of registration as a registered pharmacist by examination fail to pass such an examination he shall not be eligible to reexamination within six months from the date of such previous examination. After the said six months shall have expired the applicant shall be entitled to reexamination upon the payment of a fee of five (\$5) dollars. Upon failing to pass the second examination the applicant may be reexamined upon the payment of a fee of three (\$3) dollars at any regular meeting of the board of pharmacy; *provided, however*, that no temporary certificate shall be issued to any applicant who has failed to pass the second examination.

**Applicants for Certificates as Assistants—Fee (Index 241).**

SEC. 9. Applicants for registration as registered assistant pharmacists shall pay to the secretary of the board of pharmacy a fee of five (\$5) dollars before they shall be entitled to take the examination. The certificate of registered assistant pharmacist does not entitle its holder to engage in the practice of pharmacy on his own account, nor to conduct or operate any pharmacy or drug store except under the supervision of a registered pharmacist.

**Annual Fee for the Renewal of Certificates—Concerning Old Certificates (Index 242).**

SEC. 10. Every registered pharmacist and every assistant registered pharmacist who desires to keep his certificate in force shall annually thereafter beginning on the first Monday of May, 1913, pay to the secretary of the board of pharmacy, a registry fee, to be fixed by the board, but which in no case shall exceed two (\$2) per annum, for which he shall receive a renewal of said certificate. All persons in possession of certificates, issued by the state board of pharmacy, and which are in force at the time of the adoption of this act, shall, beginning on the first Monday in May, 1913, and annually thereafter, pay to the secretary of the board of pharmacy a like sum for which they shall receive a renewal of said certificate. All certificates issued during the year expire on the first Monday of May next following.

**Failure To Renew Certificate—Additional Fee—Proviso (Index 243).**

SEC. 12. Any registered pharmacist or any assistant registered pharmacist who shall fail to procure a renewal of his certificate at the time above stated shall not receive a renewal thereof except upon the payment of the renewal fee for each year or fraction thereof that may have elapsed between the expiration of said certificate and the application for renewal thereof, and in addition thereto a penalty of one dollar for each year or fraction thereof so elapsing between the date of expiration of such certificate and application for a renewal, before new certificate shall be issued; *provided, however*, that no certificate shall be renewed after a lapse of registration for a period of five (5) years, excepting upon passing a satisfactory examination before the board of pharmacy.

**Lost Certificates—How Replaced—Fee—Provisos—License Revoked, How (Index 244).**

SEC. 16. In the event any person having registered shall have lost his or her certificate, or the same has been destroyed, or if he or she desires the renewal of the same, a new certificate may be issued by said board upon the applicant paying therefor the sum of three dollars; *provided, however*, that where the original certificate is not lost or destroyed, then the certificate shall be surrendered before a renewal of same shall be issued; *and, provided further*, that the board shall have power to require satisfactory evidence from the applicant of the loss or destruction of the certificate; *and, provided further*, that where the applicant is delinquent for the annual dues required by this act then he or she shall be required to pay to said board sufficient fees to cover his delinquency in that behalf before he or she shall be entitled to a reissue of the certificate in this subdivision provided for. The board shall have power to provide by proper rules and regulations for the revocation by said board of licenses issued under the provisions of this act, whenever the holder of such license shall be guilty of habitual intemperance or addicted to the use of narcotic drugs, or shall have been convicted of a felony.

**Permit to Rural Dealers—Drugs Allowed To Be Sold—Fee—Proviso—Articles Allowed To Be Sold Without Restriction (Index 245).**

SEC. 18. The board of pharmacy shall issue a permit to general dealers in rural districts in which the conditions in their judgment do not justify the employment of a registered pharmacist, and where the store of such general dealer is not less than three miles distant from the store of a registered pharmacist; which said permit shall authorize the persons or firm named therein to sell in such locality, but not elsewhere, and under such restrictions and regulations as said board may from time to time adopt, the following simple household remedies and drugs, and no other, in such manner and form as may be hereafter authorized by said board, as follows, to wit:

Tincture of arnica, spirits of camphor, almond oil, distilled extract witch hazel, paregoric, syrup of ipecac, syrup of rhubarb, hive syrup, sweet spirits of nitre, tincture of iron, epsom salts, rochelle salts, senna leaves, carbonate of magnesia, seidlitz powders, quinine, cathartic pills, chamomile flowers, caraway seeds, chlorate of potash, moth balls, plasters, salves, peroxide of hydrogen, copperas, gum camphor, blue ointment, asafetida, saffron, anise seed, saltpeter.

The board shall charge an annual fee of eight dollars in advance for such permit, and it shall be unlawful for any dealer to sell any drugs or



ordinary household remedies without complying with the requirements of this section. Whenever a registered pharmacist shall establish a pharmacy within three miles by the shortest road from the place of business of such general dealer, no further license shall be granted, and the license already issued shall be void; *provided*, that the following drugs, medicines and chemicals may be sold by grocers and dealers generally without restriction, viz:

Glauber salts, vaseline, turpentine, condition powders, cream of tartar, carbonate of soda, bay rum, essence of Jamaica ginger, essence of peppermint, ammonia, alum, castor oil, bicarbonate of soda, chloride of lime, glycerine, witch hazel, sheep dip, borax, sulphur, bluestone, flax seed, insect powder, fly paper, any rat poison, squirrel poison, and gopher poison, and arsenical poison used for orchard spraying, when prepared and sold in original and unbroken packages and labeled with the official poison labels.

**Fees To Go to State Treasury (Index 246).**

SEC. 22. All fees collected under the provisions of this act shall be paid into the state treasury at the end of every fiscal year.

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*An Act to provide for the creation of a state board of pharmacy; to regulate the practice of pharmacy; to prohibit the use of deteriorated and adulterated drugs; and to regulate the sale of poisons.*

Approved March 28, 1901, 124

**4499. Fees of Applicants—Money, How Used (Index 247).**

SEC. 5. With each application for authority to practice pharmacy within this state, there shall be deposited with its board, or its president or secretary, the sum of five dollars, and in case of issuance of license to the applicant an additional sum of ten dollars shall be paid by the applicant to said board, and all moneys collected by said board shall be used by it to defray its legitimate expenses.

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*An Act to insure the better education of practitioners of dental surgery, and to regulate the practice of dentistry in the State of Nevada, providing penalties for the violation hereof, and to repeal an act now in force relating to the same and known as "An act to insure the better education of practitioners of dental surgery, and to regulate the practice of dentistry in the State of Nevada," approved March 16, 1895.*

Approved March 16, 1905, 242

**4437. Application Fee—Annual Fee—Remission—Revocation—Secretary Must Furnish County Clerks with List of Practicing Dentists—Expenses, How Paid—Money, How Deposited (Index 248).**

SEC. 11. Every person applying to the board of dental examiners for a license to practice dentistry shall pay to the board a fee of twenty-five (\$25) dollars, which shall in no case be refunded. Every licensed dentist shall, on or before the first day of May of each year, except the one in which he is licensed, pay to the secretary of the board of dental examiners a fee of two (\$2) dollars, which shall be used exclusively for the

prosecution of violators of this act and for expenses of collecting said fee. The year for which a fee shall be paid shall begin the July first following the May when it becomes due and end the succeeding June thirtieth. The board may reduce or remit altogether said fee for any year, but such reduction or remission must be made alike to all, liable to pay the same. In case any person defaults in paying said fee, his license may be revoked by the board of dental examiners on thirty days' notice in writing from the secretary, unless within said time said fee is paid, together with such penalty, not exceeding ten (\$10) dollars, as the board may impose. Upon payment of said fee and penalty the board shall reinstate the delinquent's license. On or before the first day of July of each year the secretary of the board shall send to the county clerk of each county in the state a certified list of all practicing dentists therein who have paid said fee and the clerk shall enter or paste the same in the register of dentists. Necessary expenses, per diem compensation and mileage of the members of the board incurred while in attendance on meetings not for prosecuting violators of this act shall be paid out of the other fees and fines provided for in this act. All moneys received under this act shall be deposited in some reliable bank in the name of the board, and shall be withdrawn only on the joint check of the president and the secretary of the board.

#### **4439. Misdemeanor and Penalty—Offenses Specified (Index 249).**

SEC. 13. Any person, company or association shall be guilty of a misdemeanor and upon conviction thereof shall be punishable with a fine of not less than fifty (\$50) dollars or more than five hundred (\$500) dollars, or by imprisonment for not less than five (5) days nor more than six (6) months in the county jail, or by both fine and imprisonment, who

1. Shall sell or barter, or offer to sell or barter, any diploma or document, conferring or purporting to confer any dental degree, or any certificate or transcript, made or purporting to be made, pursuant to the laws regulating the license and registration of dentists; or

2. Shall purchase or procure by barter, any such diploma, certificate or transcript, with intent that the same shall be used as evidence of the holder's qualification to practice dentistry, or in fraud of the laws regulating such practice; or

3. Shall, with fraudulent intent, alter in a material regard any such diploma, certificate or transcript; or

4. Shall use or attempt to use any such diploma, certificate, or transcript, which has been purchased, fraudulently issued, counterfeited or materially altered, either as a license or color of license to practice dentistry, or in order to procure registration as a dentist; or

5. Shall practice dentistry under a false or assumed name; or

6. Shall assume the degree of "Doctor of Dental Surgery" or "Doctor of Dental Medicine," or shall append the letters "D.D.S." or "D.M.D." to his or her name, not having duly conferred upon him or her, by diploma from a recognized dental college or school legally empowered to confer the same, the right to assume said title; or shall assume any title, or append any letters to his or her name, with the intent to represent falsely that he or she has received a dental degree or license; or

7. Shall in an affidavit, required of an applicant for examination, license, or registration, under this act, wilfully make a false statement in a material regard; or

8. Shall engage in the practice of dentistry under any title or name without causing to be displayed in a conspicuous manner and in a conspicuous place in his or her office the name of each and every person employed in the practice of dentistry therein, together with the word mechanic or apprentice after the name of each unlicensed person employed; or

9. Shall within ten days after demand, made by the secretary of the board, fail to furnish to said board the name and address of all persons practicing or assisting in the practice of dentistry in the office of said person, company or association, at any time within sixty days prior to said notice, together with a sworn statement showing under and by what license or authority said person, company or association, and said employee are and have been practicing dentistry, but said affidavit shall not be used as evidence against such person, company or association in any proceeding under this section; or

10. Is practicing dentistry in the state without a license, or whose license has been revoked or suspended.

**4440. Idem—Not to Apply in Certain Cases (Index 250).**

SEC. 14. It is hereby further provided that the conferring of degrees and the bestowing of diplomas, by reputable dental colleges of this state, who have been endorsed by the board of dental examiners of Nevada, and are members of the national association of dental faculties, are not included in the foregoing penalties, nor shall their rights and prerogative ever be abridged in any manner whatsoever.

**4441. Fines, Penalties and Forfeitures, How Paid—Who May Prefer Complaint—District Attorney to Prosecute (Index 251).**

SEC. 15. All fines, penalties, or forfeitures, not including the examination fee, imposed or collected for the violation of any of the foregoing provisions of this act, unless otherwise specified, shall be paid as follows: One-half into the common school fund in the county in which the prosecution is had, and one-half to the treasurer of this board, to be turned into the regular funds of this board, and it shall be the duty of the county treasurer of each county, upon the receipt by him of any such fines, penalties or forfeitures, to forthwith pay over the same one-half to the treasurer of this board. Said board, or any member or officer thereof, may prefer a complaint for violation of the law regulating the practice of dentistry, before any court of competent jurisdiction, and may by its officers, counsel, and agents, in presenting the law or facts before said court, in any proceeding taken thereon; and it shall be the duty of the district attorney of each county of this state to prosecute all violations of the aforesaid provisions of this act in their respective counties in which such violation occurs.

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*An Act to establish a state board of embalmers; to provide a system of examination, registration and licensing of embalmers; to provide for the better protection of life and health; to prevent the spread of infectious and contagious diseases in the state; and to impose penalties for the violation of its provisions.*

Approved February 20, 1909, 26

**4449. Idem—Fees—Renewal of License (Index 252).**

SEC. 5. Every person who wishes to practice the profession of embalming shall appear before the state board of embalmers and upon the pay-

ment of a fee not to exceed ten dollars, to cover expenses of examination, be examined in the knowledge of embalming, sanitation, disinfecting bodies of deceased persons, and the clothing, excreta, and anything likely to be infected in cases of death from infectious or contagious diseases, in accordance with the rules and regulations of the state board of health. Such examination shall be in writing and by actual demonstration on cadaver. All examination papers shall be kept on record by said state board of embalmers, and if the applicant be of good moral character and shall have had one year of actual training in practical embalming, either in a college prescribing a course in the science of embalming, or as an assistant to a practicing embalmer, and pass such examination, the said board must issue to said applicant license to practice the profession of embalming for one year. If the applicant desires a renewal of the license the said board shall grant it, except for cause, and the annual fee for the renewal of licenses shall not exceed the sum of two dollars.

**4452. Fees, to Whom Paid—Report to Governor—Balance of Funds Payable to School Fund (Index 253).**

SEC. 8. All fees collected under the provisions of this act shall be paid to the treasurer of the state board of embalmers to be used for the purpose of defraying its necessary expenses; and the treasurer of the state board shall give bond in the sum of five hundred dollars to the approval of the said board for the honest and faithful discharge of his duties. It shall be the duty of said board on or before the first Monday of December of each and every year to make a report in writing to the governor of this state containing detailed statement of nature of receipts and manner of expenditures, and any balance of money remaining at the end of the year as balance over necessary expenses, traveling expenses of board included in the discharge of their duties as such, except a reserve not to exceed five hundred dollars, to be held as an emergency fund to meet the extraordinary expenses as herein contained, shall be paid into the general school fund.

**3746. Duty of Auditor and Treasurer To Make Statement (Index 254).**

SEC. 134. The county auditor and treasurer of each county in the state shall, on the first Mondays of April, July, October and January, make a joint statement to the board of county commissioners, and forward a copy to the state controller, showing the whole amount of collections (stating particularly the source of each portion of the revenue) from all sources paid into the county treasury; the funds among which the same was distributed and the amounts to each; the total amounts of warrants drawn and paid, and on what funds; the total amounts of warrants drawn and unpaid; the accounts or claims audited or allowed and unpaid, and the fund out of which they are to be paid, and, generally, make a full and specific showing of the financial condition of the county, which shall be published in some newspaper published in the county, if there be one; if not, then by posting the same in a conspicuous place on the court-house of said county.

**3747. County Funds, How Kept (Index 255).**

SEC. 135. Each county treasurer shall keep all moneys received by virtue of his office in his own possession, or on special deposit when authorized by law, and no one except the treasurer or his duly authorized deputy, shall receive or pay out any such moneys; and when any

money shall be paid to the county treasurer he shall give to the person paying the same, a receipt therefor; which receipt, such person shall forthwith deliver to the county auditor, who shall charge the county treasurer with the amount therein specified, and give to the person paying the same an acquittance.

**3748. Statement of Funds To Be Sent to Controller—Treasurer To Settle with Controller (Index 256).**

SEC. 136. The county auditors of the several counties shall, on the first Monday of each month, mail or express, prepaid, to the state controller a statement of all state moneys in the respective county treasuries and from what sources derived, and the treasurers of the respective counties shall at all times hold themselves in readiness to settle and pay all moneys in their hands belonging to the state, whenever required so to do by order signed by the state controller and state treasurer, who are hereby authorized to draw such order whenever they deem it necessary. At the time the treasurer of any county shall pay to the state treasurer moneys required to be paid by order of the treasurer and controller, it shall be the duty of such county treasurer to deliver to the controller, a statement showing the amount so paid, and all sources from which received, and when received. The county treasurer shall, on the second Monday of June and December of each year, settle in full with the state controller, and send, in such manner as he shall designate, to the state treasurer, all funds which shall have come into his hands as county treasurer for the use and benefit of the state, taking therefor a receipt from the state treasurer, which receipt he shall cause to be filed with the controller. Before making payment, each county treasurer shall transmit to the state controller, by mail or otherwise, prepaid, a report from the county auditor, together with a duplicate thereof, stating specially the total amount collected, and the amount due the state from each particular source of revenue, the original of which shall be filed with the controller, who shall enter upon the same, and also upon the duplicate, the cash paid to the state treasurer and the amount of the expenses allowed; and the county treasurer shall thereafter file the duplicate report with the auditor of his county, whereupon the auditor shall balance the treasurer's account; and it shall be the duty of the auditor to furnish the county treasurer with the report which such treasurer is required to produce in making his settlement with the state.

**3749. Vouchers for Claims—Treasurer To Pay Out Funds—Vouchers Must Be Sent to Controller (Index 257).**

SEC. 137. Fully itemized vouchers shall be made, allowed and certified to in duplicate by the board of county commissioners, for all claims for salaries and other expenses for which the state is wholly or in part liable, and the clerk of the board of county commissioners shall certify such duplicate vouchers to the county auditor, who shall indorse on each the amount due from the state and county respectively, which amount shall be in proportion to the taxes levied for state and county purposes, and shall furnish the county treasurer one of the duplicates so indorsed. The county treasurer shall pay out of the moneys belonging to the state and county the amounts indorsed upon such duplicate upon warrants drawn by the county auditor therefor, and shall cause the payee to receipt on said duplicate for the amount paid thereon for the state.

The county treasurer shall transmit these duplicate vouchers to the state controller, for allowance in semiannual settlement provided for in the last preceding section; and no county treasurer shall be allowed to make any settlement with the state controller, or be in any manner released, he or his bondsmen, from liability for the full amount by him received, unless he send to the state controller the vouchers required by this section.

**3750. County Auditor Must Send Statement to Controller—What To Contain (Index 258).**

SEC. 138. It is hereby made the duty of the several county auditors of this state, on the second Monday of December of each year, to prepare and forward to the controller of state a statement showing: First—The indebtedness of such county, funded and floating, stating the amount of each class and the rate of interest borne by such indebtedness, or any part thereof, and the amount of cash in the county treasury, in its several funds. Second—A careful estimate of the value of all property owned by such county. Third—The aggregate value of the real estate and personal property in such county, as shown by the last assessment roll, stating each separately. Fourth—The rate of taxation in said year in such county, and the amount of poll taxes collected, and the number of registered voters. Fifth—The amount of taxes so assessed, stating the portion, if any, there was delinquent.

**3571. Misappropriation of Public Funds—Penalty—Each Officer To Perform Single Duties (Index 259).**

SEC. 139. If any officer shall, directly or indirectly, use, loan, employ, or in any manner place out of his possession, otherwise than as on special deposit, any funds belonging to or collected by and paid to him, for the use and benefit of either the state or of any county, he shall be guilty of a felony, and on conviction thereof shall be forthwith removed from office, and shall also be punished by a fine in any sum not exceeding five thousand dollars, or by imprisonment in the state prison for a term not exceeding five years, or by both such fine and imprisonment. The treasurer, ex officio tax receiver, sheriff, assessor, auditor, clerk of the board of equalization, and each member of such board, shall each separately perform the duties required of him in his office, and shall not perform the duties of any two offices under this act, except as provided in this act or by law; and any officer who shall, at the same time, perform the duties of any two officers, in any manner connected with the public revenue, except as in the manner provided in this act or expressly authorized by law, or any collecting or disbursing officer or auditor who shall refuse or neglect the performance of the duties required by this act, shall be guilty of a felony, and on conviction thereof shall be punished by imprisonment in the state prison for a term of not more than one year, and by a fine of not less than two hundred nor more than one thousand dollars, and shall forthwith be removed from office.

**3752. Books Open to Inspection (Index 260).**

SEC. 140. The books, papers, and accounts of each officer, in regard to the assessment or collection of taxes, or to the receiving, auditing, or disbursing moneys of the state, or of any county, shall at all times during office hours, when not necessarily in use by the officers, be open to any person whomsoever to inspect or copy, without any fee or charge.

**3753. Duties of Several County Officers—Penalty for Neglect—Temporary Officer To Give Bond (Index 261).**

SEC. 141. Whenever any assessor, treasurer and ex officio tax receiver, sheriff and ex officio license collector, auditor or other officer, upon whom duties devolve under this act, or under any other revenue act of this state, shall wilfully neglect to perform any such duties, or shall perform any in a careless or incompetent manner, he shall be deemed guilty of a misdemeanor, and shall be removed from office in the manner prescribed by law; and when an issue of facts shall be joined, under any presentment made or proceeding commenced to remove such officer from his office, the board of county commissioners (and in case such officer be a commissioner, the district judge) shall have power to suspend such officer from his powers and duties under this act, or under any other revenue act, and to appoint a competent person in his place, until the proper tribunal shall have either removed or acquitted such suspended officer; and any act concerning the revenue or the assessment or collection of taxes and licenses, or sale of property for the nonpayment of taxes, performed by any such temporary officer, shall be as valid, and of the same force and effect as if performed by the suspended officer; *provided, however*, that such appointee shall first qualify and give such bond, with sureties, for the faithful performance of the duties of such office, as may be required of persons elected thereto.

**3754. Officer To Make Settlements, When (Index 262).**

SEC. 142. Each assessor, treasurer, ex officio tax receiver, sheriff, ex officio license collector and district or prosecuting attorney, shall, on the Saturday next preceding the first Monday in January in each year, attend at the office of the county auditor for the purpose of making a settlement with him, on account of all transactions connected with the revenue for the year ending on that day; and each and every such officer, on going out of office, shall deliver to his successor in office, all the public money, books, accounts, papers and documents appertaining to his office and in his possession, taking a receipt therefor.

**3757. Toll Roads To Report—Proceedings Against Toll Road (Index 263).**

SEC. 145. All owners of toll roads or bridges in this state shall within ten days after the first Mondays in January, April, July and October, in person or by their agent or agents, make and file with the treasurer of his or their county in which such toll road or bridge, or the toll house thereon is situate, an affidavit showing the gross amount of toll upon such road or bridge for the three months next preceding the first Mondays of the month in which such settlement is made, and at the same time pay to such treasurer two per cent of such proceeds. And if any owner or owners of any toll road or bridge, shall, for the period of one month after the end of any quarter, as herein prescribed, fail to make such affidavit and payment, the franchise upon such road or bridge shall be forfeited, and the county commissioners shall thereupon direct the district attorney of the county to commence proceedings at once, by information, in the nature of quo warranto, to forfeit the franchise of the owner, or owners of such road or bridge thus in arrears, and to bring civil suit to collect of such owner or owners, the amount of such arrearage; and upon a recovery in such suit for collection, the court in which such suit is brought and tried, in addition to the costs of other officers, shall allow the district attorney a fee for such

prosecution, not to exceed (in the discretion of the court) fifty dollars, which shall be taxed against the defendant or defendants in such suit, and recovered, as other costs in the action.

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*An Act to provide for constructing and maintaining toll roads and bridges in the State of Nevada.*

Approved March 8, 1865, 254

**3055. Proportion of Receipts to County** (Index 264).

SEC. 6. The owners of any toll road constructed under the provisions of this act shall cause to be kept an accurate account of the gross receipts and expenditures of such road, and make a quarterly report thereof under oath to the state controller. Such owners shall pay to the county treasurer of each county through which said road is constructed such county's pro rata portion of two per cent of the gross proceeds of said road, such ratio to be as the number of miles of said road in a certain county is to the whole length of such road. The receipts for such moneys from the county treasurers shall accompany the reports to the state controller. The county treasurers shall credit such moneys to the general road fund of the county; *provided*, that if in three years after the completion of any road, the net proceeds shall exceed fifty per cent per annum on the cost of construction, then all such excess of fifty per cent shall be paid into the general state school fund in the same manner as provided in this section for the payment of the two per cent on the gross proceeds. *As amended, Stats. 1907, 406.*

**3758. Damages To Go to School Fund** (Index 265).

SEC. 146. It shall be the duty of the several county treasurers to pay to the treasurer of this state, to the credit of the general school fund of the state, all amounts collected by them under the provisions of the preceding section, in the same manner and under the same regulations as other moneys due the state from counties are paid.

**3759. Toll Roads Kept in Repair—Duties of District Attorney** (Index 266).

SEC. 147. It shall be the duty of the county commissioners of the several counties of this state to compel the owners of all toll roads and bridges in their respective counties to keep the same in good repair; and upon complaint of any person traveling such roads or crossing such bridges, it shall be the duty of the commissioners to ascertain the truth of such complaint, and, if true, to notify the owner or owners of such road or bridge, or their agent or agents in charge thereof, and if such road or bridge is not repaired within a reasonable time, to be prescribed by such commissioners, then they shall direct the district attorney of their county to commence proceedings to forfeit such franchise.

**3760. Fines To Go to School Fund** (Index 267).

SEC. 248. The full amount of all fines imposed and collected under, and for a violation of any penal law of this state, shall be paid into the state treasury to the credit of the state school fund, and costs shall in no case be deducted from the fine fixed by law, or imposed by the court.

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*An Act relating to marriage and divorce.*

Approved November 28, 1861, 94

**2352. Fines—Application Of** (Index 268).

SEC. 16. All fines and forfeitures arising in consequence of a breach of this act shall be paid into the county treasury for the use of common schools; and in all cases, when a violation of the provisions of this act is not declared a misdemeanor, said fines and forfeitures shall be recovered by a civil action, to be brought by any person aggrieved, or by the county treasurer.

*An Act to provide for free public libraries and other matters relating thereto.*

Approved March 16, 1895, 79

**3227. On Petition, Commissioners To Levy Tax for Library Fund** (Index 269).

SECTION 1. Whenever in any county in the State of Nevada a petition or petitions for the establishment of a free public library, certified by the district judge of any judicial district of the State of Nevada as being signed by a majority of the taxpayers or by taxpayers representing a majority of the taxable property, as shown by the last preceding assessment roll of any city, unincorporated town or school district shall be presented to the board of county commissioners of the county in which said city, unincorporated town or school district is situated, accompanied by affidavit of one or more of the signers thereof that the signatures thereto are genuine, the said board of county commissioners shall within ten days after said petition or petitions are so presented levy a tax upon all taxable property of said city, unincorporated town, or school district of not less than five nor more than ten cents on each one hundred dollars valuation of taxable property therein for the purpose of creating a fund to be known as the "Library Fund." And each year thereafter said board of county commissioners at the time and in the manner other taxes are levied shall levy a tax upon said property for said purpose of not more than ten cents on each one hundred dollars valuation thereof. *As amended, Stats. 1897, 30; 1901, 37; 1901, 99; 1907, 181.*

*An Act concerning public schools, and repealing certain acts relating thereto.*

Approved March 20, 1911, 183

[For detail of fines and penalties, the disposition of which is provided for by section 3451 hereinafter, see Revised Laws of Nevada, 1912, sections 3260, 3294, 3296, 3358, 3371, 3412, 3445, 3450, 3452, 3453, 3454, 3455, 3456, 3457, 3458, and 3459.]

**3305. Powers and Duties of Trustees** (Index 270).

SEC. 67. School trustees shall have the power and it shall be their duty:

13. To provide at least six months of free school in the district under their charge. If at any time the deputy superintendent of public instruction shall find that the state and county moneys to which any district is entitled are not sufficient for the completion of a term of school of at least six months during the current school year, he shall immediately certify that fact and information to the clerk of the board of the said district. Upon the receipt of such information, the clerk shall immedi-

ately notify the other members of the board, and they shall, as soon as possible thereafter, meet and levy a district tax upon the taxable property of such district sufficient to raise an amount of money which will insure the completion of at least six months of school in that school year. Immediately after the trustees shall have made the levy provided herein, the clerk of the board shall notify the county commissioners and the deputy superintendent of public instruction of its action. The said notice shall contain the statement of the amount of money to be raised by such district tax. The county commissioners shall ascertain the necessary percentage on the property of said district as shown by the last assessment made thereof after equalization, to raise the amount of money voted and they shall add it to the next county tax to be collected on the property aforesaid, and the same shall be paid into the county treasury and shall be added to and become a part of the county fund of that district, and shall be drawn in the same manner as other school moneys.

The tax provided herein shall be assessed, equalized, and collected in the same manner prescribed for assessing, equalizing, and collecting the taxes voted for furnishing additional school facilities in section 141 of this act.

If for any reason the trustees shall fail to provide the necessary funds to insure the completion of at least six months of school in any school year, when notified by the deputy superintendent of public instruction that such action is necessary on their part, as provided in this act, then the deputy superintendent of public instruction shall himself notify the county commissioners and the county auditor of the deficiency in funds for the district in question, and he shall make an estimate of the amount of money necessary to be raised, and the commissioners shall proceed to assess, equalize, and collect this amount as though the trustees themselves had made the levy as provided in this act.

### **3373. State Permanent School Fund (Index 271).**

SEC. 134. All moneys accruing to this state from the sale of lands heretofore given or bequeathed, or that may hereafter be given or bequeathed, for school purposes; all fines collected under the penal laws of the state; two per cent of the gross proceeds of all toll roads and bridges, and all estates that may escheat to the state, shall be and the same are hereby solemnly pledged for educational purposes, and shall not be transferred to any other fund for other uses, but shall constitute an irreducible and indivisible fund, to be known as the state permanent school fund, which shall be invested as provided in section 148 of this act.

### **3374. Ad Valorem State School Tax (Index 272).**

SEC. 135. An ad valorem tax of ten cents on the hundred dollars of all taxable property in the state is hereby levied and directed to be collected and paid in the same manner as other state taxes are required to be paid; and said tax shall be known as the state school tax, and the board of county commissioners of the several counties shall, annually, at the same time other state taxes are levied, add this to the other taxes provided by law to be levied and collected, and it shall be annually collected at the same time and in the same manner as other state taxes are collected, and if, from any reason whatever, in any year said taxes are not levied as herein required, by the board of county commissioners, the

county auditor shall enter them on the assessment roll, as required by law for other taxes.

**3375. State Distributive School Fund** (Index 273).

SEC. 136. All moneys derived from interest on the state permanent school fund, together with all moneys derived from the state school tax, shall be placed in and constitute a fund to be known as the state distributive school fund, and be apportioned semiannually among the several school districts of the state in the manner provided in this act for the apportionment of the state distributive school fund to the several school districts of the state.

**3378. County School Tax** (Index 274).

SEC. 139. The board of county commissioners of each county shall, annually, at the time of levying other county taxes, levy a county school tax, not to exceed fifty cents nor less than twenty cents on each one hundred dollars valuation of taxable property, which tax shall be added to the county tax and collected in the same manner, and paid into the county treasury as a special deposit, to be drawn in the same manner as other public-school moneys; and should said county commissioners fail or neglect to levy said tax as required it shall be the duty of the county auditor to add such tax as the superintendent of public instruction may deem sufficient, between the limits of twenty and fifty cents on each one hundred dollars valuation of taxable property in the county, to the assessment roll, to be collected as specified in this section.

**3379. Special School Tax, When** (Index 275).

SEC. 140. When, in the judgment of the board of school trustees of any district, the school moneys to which such district shall be entitled for the coming school year will not be sufficient to maintain the school properly and for a sufficient number of months, said board shall have power to direct that a tax not more than twenty-five cents on the one hundred dollars of assessed valuation of such district shall be levied, and, upon notification by the clerk of the board of school trustees of such district that such action has been taken, the board of county commissioners shall levy and cause to be collected such tax upon the taxable property of such district.

**3380. Election To Decide Tax Levied—Tax, When Due and How Enforced** (Index 276).

SEC. 141. The board of trustees of any school district may, when in their judgment it is advisable, call an election and submit to the qualified electors of the district the question whether a tax shall be raised to furnish additional school facilities for said district, or to keep any school or schools in such district open for a longer period than the ordinary funds will allow or for building an additional schoolhouse or houses, or for any two or for all of these purposes. Such election shall be called by posting notices in three of the most public places in the district for twenty days, and also if there be a newspaper in the county by advertisement therein once a week for three weeks. Said notice shall contain time and place of holding the election, the amount of money proposed to be raised, and the purpose or purposes for which it is intended to be used. The trustees shall appoint three judges to conduct the election, and it shall be held in all other respects as nearly as practicable in con-

formity with the general election law. At such election the ballot shall contain the words: "Tax—Yes," or "Tax—No." If a majority of the votes cast are "Tax—Yes," the officers of the election shall certify the fact to the county commissioners, together with a statement of the amount of money proposed to be raised, who shall ascertain the necessary percentage on the property of said district, as shown by the last assessment made thereof after equalization, to raise the amount of money voted, and shall add it to the next county tax to be collected on the property aforesaid; and the same shall be paid into the county treasury as a special deposit in favor of said school district, to be drawn in the same manner as other school moneys; *provided*, if in any school district the school trustees shall certify to the county commissioners that the state and county money to which any district is entitled is not sufficient to keep school open in such district up to the date when state and county taxes shall become due, the tax provided for in this section shall be due and payable to the assessor of such county in which the tax is levied immediately after he shall make the assessment and demand for payment of the tax; *provided*, the owner of the property shall, if he deem the assessment too high, have the privilege of submitting the assessment to the board of county commissioners, for equalization within ten days after the demand made for the payment of the tax, and the county commissioners, within five days after complaint made to them, shall meet and determine the correct valuation of the property assessed, and may change the same by adding to or deducting from the sum fixed either by the owner or assessor, and upon notice to the owner of the result of their equalization the tax shall be immediately payable to the assessor, and if not paid shall become delinquent; and all taxes so assessed shall constitute a lien on the property charged therewith, from the date of the levy thereof by the county commissioners, or entry thereof on the assessment roll by the county auditor, until the same are paid, and thereafter if allowed to become delinquent shall be enforced in the same manner as provided by law for the collection of state and county taxes. If for any reason said tax is not added to the county tax by the county commissioners, the county auditor shall enter it upon the assessment roll to be charged against the property of that district, on application from the trustees of said district.

### **3416. Tax Levy To Raise Amount Estimated (Index 277).**

SEC. 176. When such estimate shall have been made, the board of county commissioners shall thereupon immediately proceed to levy a special tax upon all the assessable property of the county, sufficient to raise the amount estimated. Said tax shall be computed, entered on the tax roll and collected, and the amount so collected shall be deposited in the county treasury and be known and designated as the "County High-School Fund," and shall be drawn from the treasury in the manner now provided by law for drawing money from the treasury by school trustees; *provided, however*, that the tax levy for purchasing suitable grounds, procuring plans and specifications, erecting a building, and furnishing the same, fencing and ornamenting the grounds, may be deferred as long as a sufficient number of suitable rooms in a public school building can be secured for the purposes of such county high school at a reasonable rental. In case such levy be deferred until after the election of a county board of education, the levy shall be made by the board of county commissioners whenever so ordered

by the county board of education, and the board of education shall be charged with the duty of purchasing grounds and erecting and furnishing such school building.

**3420. Tax Levy** (Index 278).

SEC. 180. It shall be the duty of the board of county commissioners to include in their annual tax levy the amount estimated by the county board of education as needed to pay the expenses of conducting the county school; and such amount when collected, and paid into the county treasury, shall be known as the "County High-School Fund," and may be drawn therefrom for the purpose of defraying the expenses of conducting said county high school in the manner now provided by law for drawing money from the county treasury by school trustees.

**3437. Special Bond Tax** (Index 279).

SEC. 197. Whenever any school district shall issue any bonds under the provisions of this act, or shall have any bonds outstanding, it shall be the duty of the board of county commissioners of the county in which such district may be situated to levy and assess a special tax on all the taxable property of such district, including the net proceeds of mines, in an amount sufficient to pay the interest accruing thereon promptly when and as the same becomes due according to the tenor and effect of said bonds, and the county treasurer shall collect the same as other taxes are collected, in cash only, keeping the same separate from other funds received by him, and shall cause said interest to be promptly paid at the place of payment specified in the bonds; and if there shall be any surplus after paying said interest and the expenses of collecting such special tax, the treasurer shall without delay pass the same to the credit of such school district, and such funds so passed to the credit of the district shall be subject to the disposal of the board of trustees; and in the calendar year following the year in which the bonds are issued, and annually thereafter, until the full payment of said bonds has been made, the board of county commissioners of the county in which said school district is situated shall levy and assess a special tax, and shall cause said special tax to be collected, on all the taxable property of the school district, including the net proceeds of mines, sufficient to raise annually a proportion of the principal amount of the said bonds equal to a sum produced by taking the whole amount of said bonds outstanding and dividing it by the number of years said bonds then have to run, which amount shall be levied, assessed, and collected by the county treasurer in the same manner as the tax for the payment of the interest coupons and when collected shall be known as the "-----School District Bond Sinking Fund," and shall be used only in the payment of such bonds. The sinking fund thus provided may be applied to the purchase and cancelation of the outstanding bonds of the district. At the maturity of such bonds and at their place of payment, the county treasurer shall cause such bonds and accrued interest thereon to be paid and duly cancel the same, and certify his action to the board of trustees of the school district; and the said county treasurer shall, if the tax for interest on the bonds for the first year after their date of issue is not collected in time for use in paying the interest coupons maturing during that year, pay the interest accruing on said bonds in said year out of the general county fund and return, as soon as the funds are realized from the taxes for interest on

said bonds, and from said interest fund, the amount so borrowed from said general county fund. *As amended, 1913, Chap. 211.*

**3451. Disposal of Fines** (Index 280).

SEC. 211. All fines collected under the provisions of this act shall be paid into the permanent school fund of the state.

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*An Act to provide books, equipment and materials, and to encourage the economic use thereof by the pupils of the public schools, and fixing penalties for its infraction.*

Approved March 22, 1909

**3463. Trustees To Levy Tax, When** (Index 281).

SEC. 2. If a majority of those voting at such election vote in favor of providing free text-books and of a special tax for the same, the board of trustees shall levy such tax, which shall be collected as other special taxes are collected and, from the fund so provided, which shall be called the book fund, shall purchase a sufficient number of authorized text-books, as they may be required, and shall loan them upon such terms, and under such rules and regulations, as may be made by said board, or as may be provided by law, to parents or guardians for the use of the pupils of the schools of said district.

**3470. Tax Levy for Books** (Index 282).

SEC. 9. Each year after the first introduction in any school district of the system provided for in this act, and on or before the tenth day of January thereof, the board of school trustees of such district shall estimate the amount of money necessary for maintaining or increasing the supply of books, equipment, and material, or any or all of these, and proceed to levy the necessary tax therefor in the manner now provided for by law for levying a special tax not in excess of twenty-five cents on the one hundred dollars.

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*An Act to authorize the issuance of interest-bearing school warrants in emergencies, to repeal all acts and parts of acts in conflict herewith, and other matters properly connected therewith.*

Approved March 23, 1911, 347

**3477. Proceedings Before Issue of Interest-Bearing School Warrants—Special Tax, When** (Index 283).

SEC. 5. Before the issuance of the first of such interest-bearing warrants the clerk of the board of trustees shall submit to the county commissioners of said county a copy of the resolution of the board of trustees authorizing the same, and said county commissioners shall levy and cause to be collected and paid into the county school fund of the district a special tax upon the taxable property of the school district sufficient to pay such warrants and interest due thereon within three years. *As amended, Stats. 1913, Chap. 67.*

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CHAP. 124—*An Act authorizing boards of county commissioners to transfer certain funds to the county school fund of school districts or to levy a special county tax in certain cases, and other matters properly connected therewith.*

Approved March 17, 1913

**County Commissioners May Transfer School Moneys—Special Tax** (Index 284).

SECTION 1. The board of county commissioners of any county in Nevada may by resolution adopted at any regular or special meeting transfer from the county general fund to the county school fund of any district in said county such sum of money as they shall deem necessary, additional to that now provided by law for such district; *provided*, that such district shall have levied a special tax for the school year of at least twenty-five cents on the hundred dollars.

**Aid for High-School Work—Precedent Conditions Named** (Index 285).

SEC. 2. The board of county commissioners of any county, in their discretion, may aid a school district needing and desiring high-school work by transfer of money from the county high-school fund or the county general fund to the county school fund of such district; or they may levy a special county tax not exceeding ten cents on the hundred dollars for the benefit of said district; *provided*, that in either the case of transfer of money or of levy of special tax as herein provided the following precedent conditions shall in any year of proposed aid exist:

1. That there are ten or more pupils of high-school grade in such district that need high-school instruction and are desirous of having such instruction.

2. That the parents of such pupils, or a majority of them, find it impracticable to send them away for high-school training.

3. That the taxable property is so small that it is entirely insufficient to enable them to raise the money needed to provide and maintain needed high-school privileges.

4. That a special district tax of at least twenty-five cents on the hundred dollars has been levied.

**Repeal** (Index 286).

SEC. 3. All acts or parts of acts in conflict herewith are hereby repealed.

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*An Act providing that ten per cent of proceeds from fees which issue to the counties from national forest reserves be paid into the county school fund of the county in which such fees may be collected.*

Approved March 29, 1907, 415

WHEREAS, The president of the United States has been authorized to establish, from time to time, forest reserves in the several states, and legislation is now pending which will grant him further authority to establish grazing districts upon the vacant public lands of the United States; and

WHEREAS, Certain fixed charges will be made for the grazing of live stock upon said lands, ten per cent of such fees to be paid into the treasury of the county in which such fees may be collected; now, therefore,

**3478. Apportionment of Fees (Index 287).**

SECTION 1. That the proceeds from such fees which may be paid into the treasury of the several counties of the state shall be paid into the county school fund of such counties, and shall be apportioned at the same time and in the same manner as other county school funds.

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CHAP. 244—*An Act to provide for bonding counties for building and equipping county high schools and dormitories or for either one of these purposes, and other matters properly connected therewith.*

Approved March 25, 1913

**Special Tax for Bonds—Sinking Fund for Redemption (Index 288).**

SEC. 6. Whenever a county shall issue any bonds under the provisions of this act, it shall be the duty of the board of county commissioners to annually levy and assess a special tax on all the taxable property of such county including the net proceeds of mines in an amount sufficient to pay the interest accruing thereon promptly when and as the same become due, according to the tenor and effect of said bonds, and the county treasurer shall collect the same as other taxes are collected, in cash only, keeping the same separate from other funds received by him, and shall cause said interest to always be promptly paid at the place of payment specified in the bonds; if there be any surplus after paying said interest, the treasurer shall without delay pass the same to the credit of the county high-school fund, and such money so passed to the credit of said fund, shall be subject to the disposal of the county board of education and in the tenth year after the year in which the bonds are issued or in the fifth year after the issue of said bonds provided the board of county commissioners so determine, and annually thereafter until the full payment of such bonds has been made, the board of county commissioners shall levy and assess a special tax, and shall cause such special tax to be collected on all the taxable property of the county including the net proceeds of mines, sufficient to raise annually a proportion of the principal of said bonds equal to a sum produced by taking the whole amount of said bonds outstanding and dividing it by the number of years said bonds then have to run, which amount shall be levied, and assessed and collected by the county treasurer in the same manner as the tax for the payment of the interest coupons, and when collected shall be known as the "County High-School Bond Sinking Fund" and shall be used only for the payment of said bonds which said county treasurer shall cause to be paid at the place of payment specified in such bond. The sinking fund thus created may be applied to the purchase and cancelation of the outstanding bonds provided for in this act. At the maturity of such bonds the county treasurer shall call in and pay them with the interest accrued thereon, and shall duly cancel each bond and certify his action to the board of county commissioners and county board of education. In the event the funds to pay interest are not collected in time to permit the payment of the interest on said bonds when the same shall become due, the county treasurer shall pay the amount due out of the general county fund and then reimburse said fund for the amount so borrowed from it when said interest funds are collected.



**Property Not Released from Taxation by Change in Boundaries** (Index 289).

SEC. 8. No change in the boundary lines of any county shall release the taxable real property of the county from assessment and levy of the taxes to pay the interest and principal of such bonds, and if there shall be any change in the boundary of such county so as to leave out any portion of the taxable real property of the county which was subject to taxation in the county at the time of the issue of such bonds, the assessment and levy of taxes for the payment of the principal and interest of such bonds shall be made on such property as if it were still within the county, and if there shall be any change of the boundary lines of such county so as to annex or include any taxable or real property, after the issue of such bonds, the real property so included or annexed shall thereafter be subject to the assessment and levy of a tax for the payment of the principal and interest of such bonds.

**Taxes Lien on Property** (Index 290).

SEC. 9. All taxes levied and assessed as in this act provided shall constitute a lien on the property charged therewith, from the date of the levy thereof by the county commissioners, or the entry thereof on the assessment roll of the county auditor, until the same are paid, and thereafter, if allowed to become delinquent, shall be enforced in the same manner as is now provided by law for the collection of state and county taxes. And no additional allowance, fee, or compensation whatever shall be paid to any officer for carrying out the provisions of this act.

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*An Act relating to the office of public administrators, and prescribing their duties*

Approved March 7, 1883, 115

**1619. Final Settlement—To Pay Over Funds—Escheats** (Index 291).

SEC. 5. Each executor, administrator and public administrator, on final settlement of an estate and proper order of the court having jurisdiction in the matter thereof, or before final settlement, upon the regular order of the court aforesaid, shall pay over all moneys of such estate to the lawful heirs or legatees, or devisees, thereof, and if there be none of either, then to the county treasurer, and the county treasurer shall pay the same to the state treasurer, and if the same escheat to the state, the state treasurer shall place the same in the fund devoted and pledged to educational purposes.

**1625. Money Paid to State, How Recovered—Escheats** (Index 292).

SEC. 12. Any money paid into the state treasury under the provisions of this act, excepting from an escheated estate, may be recovered by the rightful heirs or legatees thereof in the following manner, viz: Such heir or heirs, legatee or legatees, may present their claim therefor to the district court which had jurisdiction of the final settlement of the estates to which such money belonged, and make proof of the validity of such claim, after notice given to the attorney-general of the state, to the satisfaction of such court, under such rules as it may prescribe. If satisfied on the hearing that such claimant or claimants are rightfully entitled to the same, the court shall enter a decree that such money be paid to him or them. Such decree shall then be certified to the state board of examiners, stating the amount thereby found to be due, and the said board shall

allow the same, certify it to the controller, who shall draw his warrant therefor on the treasurer, and who shall pay the same; *provided*, no proceedings shall be maintained under the provisions of this section of this act unless commenced within six years next after the final settlement of the estate to which they relate; *and provided further*, that all costs of such proceeding shall be paid by the applicant or applicants. If not applied for within six years, as above provided, or if applied for and not obtained, such moneys shall then be placed in the irreducible school fund of this state.

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*An Act for the protection of jewelers, watchmakers and watch repairers.*

Approved February 10, 1885, 20

**530. Articles Remaining Over One Year (Index 293).**

SECTION 1. Watches, jewelry, or other articles, after having been repaired and remaining over one year with any jeweler, watchmaker or watch repairer, in this state, shall be subject to sale at public auction, to the highest bidder, for charges due thereon for repairs and accrued interest.

**531. Notice Posted (Index 294).**

SEC. 2. At least twenty days before offering any of the articles mentioned in this act for sale, the holder or holders thereof shall post in front of his or their place of business the day and date of sale, and a particular description of the article to be sold, name of depositor, amount of charges thereon and accrued legal interest, which charges and interest shall become a lien on the article so posted for sale, which sale shall be by public auction to the highest bidder.

**532. Disposal of Excess (Index 295).**

SEC. 3. The excess, if any, after deducting charges for repairs and interest, shall be placed in the county treasury, subject to the laws governing escheats.

**533. Costs of Sale Limited (Index 296).**

SEC. 4. The cost of any sale of any such watch, watches, jewelry, or other article, shall in no event be more than ten per cent on the whole amount realized from the sale of the same, and any watchmaker, watch repairer, or jeweler, who fails to pay the excess aforesaid into the county treasury, as provided in section 3 of this act, shall be guilty of a misdemeanor, and upon conviction shall be fined in any sum not exceeding five hundred dollars, nor less than ten dollars, and costs of suit, and on failure of defendant to pay such fine and costs he shall be imprisoned in the county jail at the rate of one day for every two dollars of such fine and costs, until the whole thereof shall be fully satisfied.

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*An Act defining the rights of bailees for hire of goods in storage, as to disposition of unclaimed or delinquent property.*

Approved March 24, 1909, 216

**534. Bailees May Sell Goods, When (Index 297).**

SECTION 1. When any goods, merchandise or other property to be placed in storage has been received by any person, persons, firm or cor-

poration acting as bailee for hire of said goods, merchandise or other property to be placed in storage in any room, building or other structure belonging to or leased by the said person, persons, firm or corporation acting as bailee, it shall be the right and the right is hereby granted to said bailee to sell the said goods, merchandise or other property at public auction to the highest bidder not less than six (6) months after the bailor has first failed to pay the storage charges on the said goods, merchandise or other property; *provided*, that said sale shall not be had contrary to any agreement or contract between bailor and bailee; *provided further*, that the bailee shall notify the bailor of the intended sale thirty (30) days previous thereto if the bailor's address or residence be known to the bailee; if not known, then the bailor shall publish notice in any newspaper most likely to give notice at least once weekly for a period of four (4) weeks successively, or, if there be no newspaper published in the town or township wherein the bailee resides, then notice may be given by posting notices in three (3) or more public places in said town or township for a period of four (4) weeks previous to said sale.

**535. Proceeds, How Disposed of (Index 298).**

SEC. 2. Out of the proceeds of said sale the bailee may pay all just claims against the property sold, including the bailee's charges for storage. If there be any surplus after all just claims are satisfied, the bailee shall pay the same to the bailor, if his address be known; if not, then the bailee shall deposit the same with the county treasurer of the county wherein such sale was made, who shall hold the same for one year (for the benefit of the owner), and if no owner appear to claim the said surplus it shall be paid over to the state treasurer for the benefit of the state school fund.

**536. Not To Apply to Pawnbrokers (Index 299).**

SEC. 3. The provisions of this act shall in no case be construed to affect any person, persons, firm or corporation doing a pawnbroking or money-lending business in this state, and not acting as bailee for hire within the intendment of this act.

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*An Act defining the rights of common carriers, as to the disposition of unclaimed property.*

Approved February 25, 1875, 86

**537. Storage of Unclaimed Freight (Index 300).**

SECTION 1. When any goods, merchandise, or other property has been received by any railroad or express company, or other common carrier, commission, forwarding merchant, or warehouseman, for transportation or safe keeping, and are not delivered to the owner, consignee, or other authorized person, the carrier, commission, forwarding merchant or warehouseman may hold or store the same with some responsible person until the freight and all just and reasonable charges on same are paid.

**538. Responsibility of Carrier (Index 301).**

SEC. 2. If a consignee does not accept and remove freight within twenty-four hours after notice has been served on him by the carrier, the carrier is released from further liability, by placing the freight in a suit-

able warehouse on storage, or the carrier may hold the same upon his responsibility as a warehouseman.

**539. Service of Notice** (Index 302).

SEC. 3. If the consignee's place of residence or business be unknown, notice may be served on him through the postoffice, and the carrier may place the freight in a suitable warehouse on storage and give notice thereof to the consignor.

**540. Perishable Freight** (Index 303).

SEC. 4. If from any cause other than want of ordinary care and diligence on his part, a common carrier is unable to deliver perishable property transported by him, and collect his charges thereon, he may cause the property to be sold in open market to satisfy his lien of freightage.

**541. Sale of Property to Pay Freight—Surplus Proceeds, How Disposed Of** (Index 304).

SEC. 5. If no person calls for the freight or other property received by such railroad, express company or other common carrier, commission, forwarding merchant, or warehouseman, within sixty days from the receipt thereof, the carrier, forwarding, commission merchant, or warehouseman may sell such property, or so much thereof, at auction to the highest bidders, as will pay freight and other just and reasonable charges, first having given notice of the time and place of sale to the owner, consignee, or consignor, when known, and by advertisement in a daily paper ten days, or if a weekly paper, four weeks, published where such sale is to take place, or if there is no paper published at the place where the sale is to take place, by posting a notice of the sale conspicuously in at least three public places; and if any surplus is left after paying freight, storage, cost of advertising, and other reasonable charges, the same must be paid over to the owner of such property, at any time thereafter, on demand being made therefor within six months after the sale; *provided*, that any trunk or valise, with their contents, shall be held six months before being advertised for sale.

**542. Unclaimed Proceeds, How Disposed Of** (Index 305).

SEC. 6. If the owner, or his agent, fails to demand such surplus within six months from the time of such sale, then it shall be paid over to the county treasurer of the county in which the sale is made, to be held by him for a period of twelve months, subject to the order of the owner, after which time, if the same is not paid to the owner, or his authorized agent, or some person legally entitled to receive the same, it shall be paid over to the treasurer of the county where such sale is made, who shall pay the same over to the state treasurer for the benefit of the state school fund.

*An Act for the protection of proprietors of hotels and lodging-houses.*

Approved March 2, 1867, 69

**2151. Proprietor May Sell Baggage** (Index 306).

SECTION 1. Whenever any person shall leave a hotel or lodging-house, indebted to the proprietor or proprietors thereof, and shall remain absent for the period of six months, it shall be lawful for such proprietor or proprietors to sell, or cause to be sold, at public auction, any baggage or

property of such person so indebted, or so much thereof as may be necessary to pay such indebtedness, expenses and charges of sale, which may have been left at such hotel or lodging-house by such person.

**2152. Proceeds, How Disposed Of** (Index 307).

SEC. 2. All baggage or property, of whatever description, left at a hotel or lodging-house for the period of twelve months, may be sold at public auction by the proprietor or proprietors thereof, and the proceeds arising from such sale, after deducting the expenses and charges of sale and storage, shall be paid over to the county treasurer of the county in which such baggage or property is left, to be held by him for the period of six months for the benefit of the owner thereof, at which time, if the same be not paid to the owner, or some person legally entitled to the same, it shall be transferred to the school fund of the county.

**3761. Insurance Licenses To Go to State** (Index 308).

SEC. 149. All amounts collected for fees and licenses under special "Acts to regulate insurance business in the state," and the state's apportionment of the amounts collected under a special "Act to restrict gaming," shall be paid into the state treasury to the credit of the general fund.

**3762. County Commissioners To Levy Ad Valorem Tax** (Index 309).

SEC. 150. The board of county commissioners in each county of this state are hereby authorized and empowered to levy annually, on or before the first Monday in March, an ad valorem tax for county purposes not exceeding the sum of two dollars on each one hundred dollars value of taxable property in the county and such special taxes as may be authorized and required by law; *provided*, the total tax levy in any one year for all purposes shall not exceed five dollars on each one hundred dollars value of taxable property in any county or part thereof; *provided*, no levy in excess of one dollar and fifty cents on each one hundred dollars value of taxable property therein shall be so levied in any county of this state for county purposes unless the county is indebted for liabilities contracted prior to January 1st next preceding the making thereof and not bonded or funded, when a levy for county purposes, within the limit first above prescribed, such as in the judgment of the county commissioners will enable the county to discharge such indebtedness and meet the expenses of the current year, may be levied. *As amended, Stats. 1895, 22; 1899, 33.*

**3763. Amount and Purpose To Be Stated** (Index 310).

SEC. 151. In making the annual levy the board shall designate the number of cents levied for each particular purpose, and shall add thereto the amount levied by law for state purposes. They shall cause said state and county levies to be entered on the records of their proceedings, and shall direct their clerks to deliver a certified copy thereof to the auditor, assessor and treasurer, each of whom shall file said copy in his office.

**3764. Redemption Fund** (Index 311).

SEC. 152. The board shall apportion the revenue coming into the county treasury, under the provisions of the two preceding sections of this act, into such funds as are now or may hereafter be provided by law; *provided*, that there shall be set aside such portion of all the moneys of the county, to create a redemption fund for the payment of outstanding

indebtedness, as is provided by any law now in force, or which may hereafter be passed.

**3765. No Compensation Other Than Salary** (Index 312).

SEC. 153. For services rendered under the provisions of this act, county assessors, auditors and treasurers, except as specified in [this] the act, shall receive no compensation to themselves other than the salaries fixed by law.

**3766. Repealing Clause** (Index 313).

SEC. 154. An act entitled "An act to provide revenue for the support of the government of the State of Nevada," approved March 9, 1865 [p. 271], and all acts amendatory thereof and supplementary thereto, passed and approved prior to the year 1891;

An act entitled "An act granting further powers to district or prosecuting attorneys of the several counties, and attorneys of incorporated cities and towns, within this state, in suits for delinquent taxes, for the fiscal year one thousand eight hundred and sixty-four," approved February 18, 1865 [p. 163];

An act entitled "An act concerning the collection of taxes on personal property," approved February 17, 1866 [p. 69];

An act entitled "An act to provide for sales of property for delinquent taxes," approved March 1, 1866 [p. 161];

An act entitled "An act to legalize the publication of summons, in suits for the collection of delinquent taxes in the several counties of this state," approved March 12, 1867 [p. 111];

An act entitled "An act to enforce the payment of two per cent of the gross proceeds of all toll roads and bridges, as provided by law, to the general school fund of this state," approved March 13, 1867 [p. 120];

An act entitled "An act providing for the taxation of the net proceeds of mines," approved February 28, 1871 [p. 87], and all acts amendatory thereof and supplementary thereto;

An act entitled "An act to require assessors to pay over to the county treasurer monthly all poll taxes collected," approved February 14, 1873 [p. 54];

An act entitled "An act to limit the compensation of county auditors for extending taxes on the assessment roll," approved February 20, 1873 [p. 63];

An act entitled "An act to regulate the collection of taxes in disputed territory between counties," approved February 21, 1873 [p. 66];

An act entitled "An act to define the time for levying and assessing taxes for state and county purposes," approved February 25, 1873 [p. 96], and all acts amendatory thereof and supplementary thereto;

An act entitled "An act prescribing an additional penalty for non-payment of taxes in certain cases after suit," approved March 7, 1873 [p. 169];

An act entitled "An act providing for the location and taxation of borax and soda mines and claims," approved March 7, 1873 [p. 187];

An act entitled "An act more fully defining the manner of collecting the taxes on movable personal property by the assessor," approved February 18, 1875 [p. 70];

An act entitled "An act in relation to special taxes," approved March 4, 1879 [p. 63];

An act entitled "An act to provide for the taxation of mines that produce a ton or less of ore or mineral-bearing material per day, and to encourage the prospecting of undeveloped mines," approved March 1, 1883 [p. 81];

An act entitled "An act to provide for the publication of the names of taxpayers, and the total valuations upon which said taxpayers pay taxes, appearing in the assessment rolls in the respective counties of the State of Nevada," approved March 5, 1885 [p. 62];

An act entitled "An act fixing the rate of poll tax in the State of Nevada, and to repeal all other acts relating thereto," approved February 23, 1887 [p. 78]; and all other acts and parts of acts passed and approved prior to the year 1891, so far as they conflict with the provisions of this act, are hereby repealed.

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*An Act supplementary to an act entitled "An act to provide revenue for the support of the government of the State of Nevada, and to repeal certain other acts relating thereto," approved March 23, 1891.*

Approved March 6, 1893, 106

**3767. Commissioners May Order County Treasurer To Sell Property—Notices, How Posted (Index 314).**

SECTION 1. Whenever the time allowed by law for redemption of any property sold to any county treasurer for delinquent taxes, under the provisions of section 55 [ante, sec. 3667] of the act to which this act is supplementary, shall have expired, and the treasurer shall have come in possession of a deed to any property of an assessed value of less than five hundred dollars, the board of county commissioners of such county may, by an order entered upon the record of the proceedings of said board, direct the treasurer or his successor in office to sell such property, and the proceeds of such sale shall be applied as now provided by law; *provided*, that notice of such sale shall be posted in at least three public places in the county, including one at the courthouse and one on the property, for a period of not less than twenty days prior to the day of sale, and no newspaper publication shall be required in any case where the assessed valuation of the property to be sold is less than five hundred dollars. *As amended, Stats. 1899, 79.*

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CHAP. 254—*An Act establishing a state institution for delinquent boys, providing for the purchase of a site, erection of buildings, organizing the government of said school, and providing for the maintenance thereof, and creating a tax levy to raise funds for such purposes.*

Approved March 26, 1913

**Special State Tax of 2 Cents (Index 315).**

SEC. 15. For the fiscal year commencing January 1, 1913, and the fiscal year commencing January 1, 1914, an ad valorem tax of two cents on each one hundred dollars of taxable property is hereby levied and directed to be collected, for the purposes of this act, upon all the taxable property in this state, including the net proceeds of mines and mining

claims, except such property as is by law exempt from taxation, and all money derived from said taxes shall be paid into the treasury to the credit of the Nevada school of industry fund hereby created.

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*An Act supplemental to an act entitled "An act to provide revenue for the support of the government of the State of Nevada, and to repeal certain acts relating thereto," approved March 23, 1891, and to all acts amendatory thereof, and to provide for a license upon the business of owning, raising, grazing, herding or pasturing sheep in the several counties of the State of Nevada, and to declare a violation thereof a misdemeanor, and to provide a punishment therefor.*

Approved March 12, 1895, 53

**3768. License for Running Sheep—Grades (Index 316).**

SECTION 1. Every person now engaged in, or [who] may hereafter engage in the business of owning, raising, grazing, herding or pasturing sheep, as either owner, lessee, or manager of said sheep, in any county in the State of Nevada, must annually procure a license therefor from the sheriff as collector of licenses of each of such counties and make payment therefor as follows in advance for each band, flock or bunch of sheep:

First—Such person owning or having in his possession or under his control as lessee or manager five thousand sheep or more shall be deemed of the first class and must pay the sum of two hundred and fifty dollars per annum for the first five thousand sheep, and the further sum of fifty dollars per annum for every additional one thousand sheep or fraction thereof.

Second—Such person owning or having in his possession or under his control as lessee or manager four thousand sheep and less than five thousand shall be deemed of the second class and must pay the sum of two hundred dollars per annum.

Third—Such person owning or having in his possession or under his control as lessee or manager, three thousand sheep and less than four thousand shall be deemed of the third class and must pay the sum of one hundred and fifty dollars per annum.

Fourth—Such person owning or having in his possession or under his control as lessee or manager two thousand sheep and less than three thousand shall be deemed of the fourth class and must pay the sum of one hundred dollars per annum.

Fifth—Such person owning or having in his possession or under his control as lessee or manager fifteen hundred sheep and less than two thousand shall be deemed of the fifth class and must pay the sum of seventy-five dollars per annum.

Sixth—Such person owning or having in his possession or under his control as lessee or manager one thousand sheep and less than fifteen hundred shall be deemed of the sixth class and must pay the sum of fifty dollars per annum.

Seventh—Such person owning or having in his possession or under his control as lessee or manager any number of sheep less than one thousand shall be deemed of the seventh class, and must pay the sum of twenty-five dollars per annum; *provided*, that the provisions of this act shall not apply to any person, persons, firm, company, association or corporation who shall be the owner and holder of land in the State of Nevada equal



to one acre for each three sheep so owned, raised, grazed, herded or pastured; *and provided further*, that the lessee of lands shall not be deemed or taken as the owner and holder of land within the meaning of the provisions of this act; *and it is further provided*, that nothing in this act contained shall be so construed as to require the procurement of more than one license for the same sheep, in the State of Nevada during the same year. *As amended, Stats. 1901, 64.*

**3769. License Must Be First Procured—Penalty for Violation (Index 317).**

SEC. 2. Every person who shall engage in the business of raising, grazing, herding or pasturing of any sheep as either owner, lessee or manager thereof within any county of the State of Nevada without first having procured a license therefor as prescribed by this act, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine for each offense of not less than fifty dollars nor more than two hundred and fifty dollars, or imprisonment in the county jail for a period of not less than twenty-five days or more than ninety days.

**3770. Collector of Licenses To Examine—Statement Under Oath—Action Instituted—Evidence—Costs of Action (Index 318).**

SEC. 3. The sheriff, as collector of licenses, of each county of the State of Nevada shall make diligent inquiry and examination concerning all persons in his county liable to the procurement of license as provided in this act, and he is hereby empowered, and it shall be his duty to require each such person to make a statement under oath or affirmation of the number of sheep then or about to be owned by him or then or about to be in his possession or under his control as lessee or manager thereof within such county. Thereupon such person shall procure such license from such sheriff as collector of licenses according to the class to which he shall be shown by the number of such sheep to belong; and in all cases wherein an underestimate of the number of sheep is made by the person procuring such license, the person making such underestimate shall be required to pay a double license for the next year. Such license when procured shall authorize the party procuring the same within the county wherein the same is procured but in no other county to transact business as specified in such license; and if any such person required by the provisions of this act to procure a license shall fail, neglect or refuse to procure such license in the manner provided in this act or shall engage in or attempt to engage in any of the business mentioned in this act without procuring such license therefor, the sheriff as collector of licenses shall direct the commencement of, and the district or prosecuting attorney of the county shall immediately commence an action in the name of the State of Nevada as plaintiff against such person for the recovery of the license money and all damages according to the class in this act specified to which such person shall be proven to belong, and in such action either the sheriff as collector of licenses or the district or prosecuting attorney of the county, where such action is commenced may make the necessary affidavit and cause the undertaking to be furnished, necessary to the procurement of the issuance of the writ of attachment and a writ of attachment shall thereupon be issued and may be levied upon the sheep of such owner, lessee or manager within such county, and in case of recovery by the plaintiff in such action, judgment shall be entered for the amount found due for such license and twenty-five dollars liquidated damages for nonprocurement of licenses and all

costs of such action, of which damages, ten dollars shall be paid to the sheriff as collector of licenses and fifteen dollars thereof shall be paid to the district or prosecuting attorney for their services in the action. Upon the trial of any criminal action provided for in this act, the defendant shall be deemed to have not procured the proper license unless he produces it or proves that he did procure it, but he may plead in bar of a criminal action a recovery and payment in a civil action against him of a judgment of proper license money damage and costs.

**3771. County Auditors To Prepare Licenses** (Index 319).

SEC. 4. The county auditors of the several counties of this state shall prepare, have printed and delivered to the sheriff as license collector of the several counties suitable blank licenses for the proper enforcement of the provisions of this act with blank receipts for the same when sold.

**3772. Fee of Sheriff** (Index 320).

SEC. 5. The sheriff as collector of licenses shall demand and collect from the person procuring such license a fee of two dollars for each license sold by him in addition to the amount paid for such license.

**3773. Sheriff Receives Twenty Per Cent** (Index 321).

SEC. 6. All moneys collected for licenses under the provisions of this act, less twenty per cent (which may be retained by the sheriff as his commission for collecting the same), shall be paid to the county treasurer of the county wherein such licenses are collected, and shall be, by him, placed to the credit of the general fund of such county. *As amended, Stats. 1897, 114.*

**3774. Word "Person" Defined** (Index 322).

SEC. 7. Whenever the word "person" occurs in this act it shall be held to apply to and include any person, persons, firm, company, association or corporation.

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*An Act supplemental to an act entitled "An act to amend an act entitled 'An act to provide revenue for the support of the government of the State of Nevada, and to repeal certain acts relating thereto,' approved March 23, 1891, and to repeal section 22, section 25, section 28, and section 29 of said act," approved February 25, 1893.*

Approved March 19, 1901, 89

**3775. Assessor To Prepare Printed List of Taxpayers and Property** (Index 323).

SECTION 1. It shall be the duty of the assessor in each of the respective counties of the state on or before the second Monday of September in each year to prepare a printed list of all the taxpayers in the county, which list shall represent the value in figures of each subdivision, article, item, or separate piece of property assessed, as the same appears on the assessor's statements, with the total valuation in figures assessed to each taxpayer. A copy of said list shall be by said assessor delivered in person or mailed to each and every taxpayer in the county; *provided*, that the cost of printing the aforesaid list shall not exceed twenty cents for each name for as many copies as there are names on the list. The several boards of county commissioners in the state are authorized and

empowered to allow the bill contracted by the assessor under this section' and the several county auditors are authorized to draw their warrants in payment for the same.

**3776. Idem—Other List Unlawful** (Index 324).

SEC. 2. It shall be unlawful for the county assessor to prepare any printed list of taxpayers, for distribution, other than provided for in this act.

*An Act supplemental to an act entitled "An act to provide revenue for the support of the government of the State of Nevada, and to repeal certain acts relating thereto," approved March 23, 1891, and to all acts amendatory thereof, and to provide for a state license upon the business of disposing at retail or wholesale of spirituous, malt or vinous liquors in this state, and providing penalties for violation hereof.*

Approved March 15, 1905, 228

**3777. State Liquor License** (Index 325).

SECTION 1. On the first day of July, A. D. one thousand nine hundred and five, and annually thereafter on January first, every person, firm, company or corporation manufacturing or selling, either at retail or wholesale, any spirituous, malt or vinous liquors shall in addition to the licenses now provided by law, take out a state liquor license as hereinafter provided, which license shall not be transferable by sale, assignment or otherwise.

**3778. Controller To Provide Blank Licenses** (Index 326).

SEC. 2. The state controller is hereby authorized and required to have printed blank licenses in sufficient quantities to supply all of the counties of this state, duly numbered and bound together in convenient form, similar to the poll-tax books now issued by said state controller, said licenses to generally conform in words and blank lines to the following, to wit:

\$----- STATE OF NEVADA LIQUOR LICENSE. No.-----  
-----County, Nevada.  
-----, 19-----

This certifies that----- has paid----- (\$-----) dollars state liquor license, which entitles him, upon payment of the other licenses provided by law, to carry on the business of (retailing or wholesaling, as the case may be) spirituous, malt and vinous liquors in-----, in the county of-----, State of Nevada, for the year ending-----, 19-----, unless this or the other licenses provided by law be revoked by authority of law.

-----,  
Sheriff of-----County, Nevada.  
-----, State Controller.

[Secs. 3779 and 3780 effective only for the year 1913. Thereafter superseded by Chap. 268, Session Laws of 1913, as appears herein immediately succeeding Sec. 3785.]

**3799. Sheriff To Issue License** (Index 327).

SEC. 3. The several sheriffs of the respective counties of this state are hereby made the collectors of, and authorized and required to issue and

collect, said licenses, and shall, upon the payment of fifty (\$50) dollars, issue a retail state license to any person, firm, company or corporation engaged in selling spirituous, malt or vinous liquors in quantities less than five gallons, and the word "Retail" shall be written in red ink across the face of such license; *provided*, that retail drug stores shall not be required to pay more than twelve (\$12) dollars per annum for such retail state liquor license.

**3780. State Liquor License, Wholesale** (Index 328).

SEC. 4. Any person, firm, company or corporation disposing of spirituous, malt or vinous liquors in quantities in excess of five gallons shall be considered a wholesaler or rectifier, and shall pay a state liquor license of one hundred (\$100) dollars per annum, and the word "Wholesale" shall be written across the face of such license, in red ink.

**3781. Controller To Furnish Licenses** (Index 329).

SEC. 5. The state controller shall, immediately after the passage of this act or as soon thereafter as the blank licenses can be secured, forward a sufficient number of same to each of the sheriffs of the respective counties of this state, and said sheriffs shall at once proceed under the provisions of this act to issue said licenses and to collect therefor.

**3782. Quarterly Statements** (Index 330).

SEC. 6. The sheriffs of the respective counties of this state are hereby required to make quarterly statements to and settlements with the state controller in the matter of the licenses herein authorized and required to be issued and collected, and to pay into the state treasury quarterly all moneys by them severally collected for such licenses, taking his receipt therefor.

[Section 7 repealed by law creating Nevada Tax Commission. See page 11 of this pamphlet.]

**3784. Penal Provisions** (Index 331).

SEC. 8. Any person, firm, company or corporation violating any of the provisions of this act, or selling or attempting to sell any spirituous, malt or vinous liquor in this state after July first, 1905, without having first obtained or made application and paid for the state liquor license herein provided and required, shall be guilty of a misdemeanor, and, upon conviction thereof in any court of competent jurisdiction, shall be punished by a fine of not less than one hundred (\$100) dollars nor more than five hundred (\$500) dollars, or by imprisonment in the county jail in the county in which such conviction is had for a period not less than sixty (60) days nor more than six months, or by both such fine and imprisonment for each and every offense; and any sheriff of this state failing, refusing or neglecting to collect the license herein provided shall likewise be guilty of a misdemeanor, punishable as aforesaid, and shall, upon conviction thereof, in addition to the punishment above imposed, forfeit his office, and such conviction shall operate per se to create a vacancy in such office, such vacancy to be filled as in the case of vacancies created in such office from other causes.

**3785. Act, When Takes Effect** (Index 332).

SEC. 9. This act shall take effect on the first day of July, one thousand nine hundred and five; *provided*, that any person or persons applying for a license under this act shall only be required to pay a license

fee for the remainder of the calendar year current when such application shall be made, apportioned at the annual rate. For the purpose of such apportionment each calendar year shall be divided into quarters beginning on the first days of January, April, July, and October, and in making the apportionment no period less than a quarter shall be considered. Persons applying for licenses at any time during a given quarter, however short the unexpired portion of such quarter may be, shall pay for the whole quarter; and nothing herein shall be construed as to entitle the person or persons who have paid for such license to have any part of the same refunded in the event of such person or persons not continuing to sell or dispose of such liquors until the end of the calendar year in which the license is issued; nor shall it be so construed as to permit the issuance of licenses to expire otherwise than with the calendar year in which issued. *As amended, Stats. 1907, 211.*

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CHAP. 268—*An Act to amend an act entitled "An act supplemental to an act entitled 'An act to provide revenue for the support of the government of the State of Nevada, and to repeal certain acts relating thereto,' approved March 23, 1891, and to all acts amendatory thereof, and to provide for a state license upon the business of disposing at retail or wholesale of spirituous, malt or vinous liquors in this state, and providing penalties for violation hereof," approved March 15, 1905.*

Approved March 24, 1913

**Retail State Liquor Licenses \$100 Per Annum—Druggists State Liquor Licenses \$25 Per Annum** (Index 333).

SECTION 1. Section three of the above-entitled act is hereby amended to read as follows:

Section 3. The several sheriffs of the respective counties of this state are hereby made the collectors of, and authorized and required to issue and collect, said licenses, and shall, upon the payment of one hundred (\$100) dollars, issue a retail state license to any person, firm, company or corporation engaged in selling spirituous, malt or vinous liquors in quantities less than five gallons, and the word "Retail" shall be written in red ink across the face of such license; *provided*, that retail drug stores shall not be required to pay more than twenty-five (\$25) dollars per annum for such retail state liquor license.

**Wholesale State Liquor Licenses \$150** (Index 334).

SEC. 2. Section four of the above-entitled act is hereby amended to read as follows:

Section 4. Any person, firm, company or corporation disposing of spirituous, malt or vinous liquors in quantities in excess of five gallons shall be considered a wholesaler or rectifier, and shall pay a state liquor license of one hundred and fifty (\$150) dollars per annum, and the word "Wholesale" shall be written across the face of such license, in red ink.

**Date Effective** (Index 335).

SEC. 3. This act shall become effective January 1, 1914.

[See secs. 3779 and 3780 for 1913 law.]

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*An Act supplementary to an act entitled "An act to provide revenue for the support of the government of the State of Nevada, and to repeal certain acts relating thereto," approved March 23, 1891.*

Became a law March 23, 1911, 352

**3786. Taxation of Mortgages and Deeds of Trust (Index 336).**

SECTION 1. All taxable property must be assessed at its full cash value. Land and improvements thereon shall be separately assessed. A mortgage, deed of trust, contract, or other obligation by which a debt is secured, shall, for the purposes of assessment, and taxation, be deemed and treated as an interest in the property affected thereby, except as to railroad and other quasi-public corporations. In case of debts so secured, the value of the property affected by such mortgage, deed of trust, contract, or obligation, less the value of such security, shall be assessed and taxed to the owner of the property, and the value of such security shall be assessed and taxed to the owner thereof, in the county, city, or district in which the property affected thereby is situated. The taxes so levied shall be a lien upon the property and security, and may be paid by either party to such security; if paid by the owner of the security, the tax so levied upon the property affected thereby shall become a part of the debt so secured. If the owner of the property shall pay the tax so levied on such security, it shall constitute a payment thereon, and, to the extent of such payment, a full discharge thereof. If any such security or indebtedness shall be paid by any such debtor or debtors after assessment and before the tax levy, the amount of such levy may likewise be retained by such debtor or debtors, and shall be computed according to the tax levy for the preceding year; and every contract by which a debtor is obliged to pay any tax or assessment on money loaned, or on any mortgage, deed of trust, or other lien, shall, as to any interest specified therein, and as to such tax or assessment, be null and void.

[See chap. 289 immediately following sec. 3790.]

**3787. Taxes, Against Whom Levied (Index 337).**

SEC. 2. The owner of a mortgage, deed of trust, contract, or other obligation where land or real property, situated in this state, is made security for the payment of a debt, and also the debt so secured, shall for the purpose of assessment and taxation, be deemed to be the person or persons to whom the security was given in the first instance, unless it appears on the record of the security that some other person is the owner; and all assignments or transfers of a debt secured as mentioned in this act shall, for the purposes of assessment and taxation, be null and void, unless such transfer or assignment is made in writing upon the margin of the record of the security, and the name of the person to whom such debt is assigned or transferred given; and in all cases such debt and security shall be assessed and taxed to the person or persons who appear on the record of such security to be owner or owners thereof; and a mortgage, deed of trust, contract, or other obligation whereby land or real property situated in no more than one county in this state is made security for the payment of a debt, together with such debt, shall be assessed and taxed to the owner of such security and debt in the county, city or district in which the land or real property affected by such security is situated. The taxes so assessed and levied on such security and debt shall be a lien

thereon, and the debt, together with the security, may be sold for the payment of any taxes due thereon, in the same manner and with like effect that real property or land is sold for the payment of taxes.

**3788. Manner of Assessment for Taxation** (Index 338).

SEC. 3. For the purposes of assessment and taxation no payment on any debt secured as hereinbefore mentioned in this act shall hereafter be taken into consideration by any assessor in this state, when assessing such debt and security as herein provided, unless such payment is endorsed in writing on the margin of the record of such security by the owner thereof, or his authorized agent, before the delivery by the county recorder to the board of equalization of the abstract of all unsatisfied mortgages and liens remaining on record in his office. And in all cases the assessor shall assess such debt and security for the full amount of such debt, that appears from the record of such security to be owing, unless in the judgment of the assessor the land or real property by which such debt is secured is not worth as many dollars as still appears unpaid of such debt, and then, in that case, he shall assess such debt and security at whatever sum he thinks to be their real cash value.

**3789. Duties of County Recorders** (Index 339).

SEC. 4. It is hereby made the duty of the several county recorders in this state to record in the margin of the record of all mortgages on land and real property, when requested so to do by the mortgagee or owner of the mortgage, all assignments thereof, or of the note or other evidence of debt thereby secured, and also all payments made thereon or the note or other evidence of debt secured thereby, and copies thereof certified by such recorder shall be received in evidence in all courts of this state with like effect as a certified copy of such mortgage. And all persons who now have mortgages recorded in this state, upon which partial payments have been made, are hereby allowed sixty days after this act takes effect to cause to be recorded in the recorder's office of the proper county such payments with the dates thereof.

**3790. Taxation in Cases of Banks and Trust Companies** (Index 340).

SEC. 5. Where any bank or trust company is assessed in this state upon its shares or capital stock, and such bank or trust company is the owner of mortgages or trust deeds assessed to it upon lands within this state, the amount or value of such mortgages or trust deeds shall be deducted from the amount which it is assessed upon its shares or capital stock; and such bank or trust company shall only be assessed upon such sum for its shares or capital stock after deducting the value of the mortgages or trust deeds owned by it.

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CHAP. 289—*An Act supplementary to an act entitled "An act to provide revenue for the support of the government of the State of Nevada, and repealing certain acts relating thereto," approved March 23, 1891.*

Approved April 1, 1913.

**Taxation of Mortgages, Deeds of Trust, Etc.** (Index 341).

SECTION 1. A mortgage, deed of trust, contract or other obligation by which a debt is secured and which is a lien or incumbrance on real property shall, for the purposes of assessment and taxation, be deemed,

considered and treated as an interest in said real property thereby affected, except as to railroads and other quasi-public corporations, and the several assessors, in their respective counties in the state shall, in assessing and fixing the value of the real estate affected by any such mortgage or other instrument herein mentioned, treat, consider and deem such instrument as an interest in the real property and the assessment of the real estate affected thereby for the purpose of taxation shall be deemed and taken as the assessment of such mortgage or other instrument; *provided*, that in no case shall the valuation for taxation fixed exceed the value of said lands.

**Either Party May Pay Tax** (Index 342).

SEC. 2. All taxes so levied and assessed under the provisions of this act shall be a lien upon the property and the same may be paid by the owner thereof or the holder of any such security as they may stipulate in such mortgage or other instrument.

**Tax Lien on Property** (Index 343).

SEC. 3. All taxes levied and assessed under the provisions of this act shall be lien upon the property and collected as other taxes are collected. In the event any mortgage or other instrument mentioned herein shall contain a stipulation requiring the holder thereof to pay such taxes and if such holder shall fail to make such payment, then the owner of said property shall pay such taxes and shall be entitled to a discharge of the debt thereby secured to the amount so paid.

**Does Not Affect Bank Mortgages, Etc.** (Index 344).

SEC. 4. The provisions of this act shall in no manner repeal or affect any law now in force relating to the assessment of mortgages held, or owned by any bank or trust company in this state.

**Repealing Clause** (Index 345).

SEC. 5. All acts and parts of acts in conflict with the provisions of this act are hereby repealed.

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*An Act supplemental to an act entitled "An act to provide revenue for the support of the government of the State of Nevada, and to repeal certain acts relating thereto," approved March 23, 1891.*

Approved March 27, 1911, 391

**3791. Method of Assessing Property and Franchises of Express Companies** (Index 346).

SECTION 1. For the purpose of assessment and collection of taxes on the property and franchises of any express company the cash value thereof shall not be less than the largest amount on which the net profit of the company for the calendar year previous to the assessment or levy of the taxes will pay interest or dividends at the rate of eight per cent per annum. This net profit shall be the difference between the average gross annual earnings per mile on the mileage operated in this state on local and through business, including receipts for the transportation of parcels and property carried into, out of or through this state and the necessary annual average expense per mile on such mileage operated in this state in such transportation, carrying and operation of the express company under reasonable, economical and prudent management, esti-



mated for the last calendar year previous to the levy. The actual annual deterioration of property used in the business shall be considered a part of the annual expense.

**3792. Express Companies To Make Complete Report** (Index 347).

SEC. 2. Every express company shall include in the list or statement of taxable property now required by law to be made a statement of the gross receipts and expenses and the net income of the company, the amount paid in dividends and the amount held or carried over as surplus, for the last calendar year, and a statement of the total number of miles operated by such express company on any through lines which run through this state, and of the gross receipts and expenses thereon, and of the total number of miles operated by such express company exclusively in this state, and of the gross receipts and expenses thereon. Such list or statement shall be in no way conclusive or binding upon any officer, board or authority empowered by law to fix assessments or to collect taxes.

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*An Act defining certain duties of county assessors, county commissioners, county clerks, county treasurer and ex officio tax receivers.*

Approved February 27, 1893, 52

**3793. Board of Equalization** (Index 348).

SEC. 3. The board of county commissioners of each county in this state shall meet as a board of equalization on the third Monday of September in each year, to examine the assessment roll and equalize the assessment of property appearing upon the assessment roll in their respective counties, and shall continue in session from time to time until the business of equalization is disposed of, but no later than the first Monday in October, and all the provisions of the statute as to notice and manner of equalization shall be the same as now prescribed, except as to the dates of such meetings, which shall be as hereinbefore stated.

**3794. Duties of Auditor** (Index 349).

SEC. 5. The county auditor, as soon as the assessment roll is delivered to him by the clerk of the board of equalization, shall proceed to add up the valuations, and to enter the total valuation of each kind of property, and the total valuation of all property on the assessment roll.

**3795. Auditor To Deliver Corrected Roll** (Index 350).

SEC. 6. On or before the first Monday in November in each year, the auditor shall deliver the corrected assessment roll with his certificate attached thereto, together with the maps or plat books, to the ex officio tax receiver.

**3796. Tax Receiver To Settle** (Index 351).

SEC. 9. On the second Monday of December in each year the ex officio tax receiver shall also attend at the office of the county auditor with the assessment roll, and the auditor shall then and there administer to the ex officio tax receiver an oath, which shall be written and subscribed on the assessment roll, to the effect that each person and all property assessed in said roll, or [on] which taxes have been paid to him, has the word "paid" marked opposite the name of such person or a description of such property, and the auditor shall then foot up the amount of taxes

remaining unpaid, and shall make a final statement with the ex officio tax receiver of all taxes charged against him on account of said assessment roll. The auditor shall then immediately transmit, by mail or otherwise, to the state controller a statement in such form as he may require, of all and each particular kind of property delinquent, and the total amount of delinquent taxes.

*An Act to provide revenue for the support of the government of the State of Nevada.*

Approved March 6, 1893, 109

**3814. How Railroads Are To Be Assessed (Index 352).**

SECTION 1. In all cases where a railroad is located and is being or has been constructed in or through one or more counties of this state, the president, secretary, general superintendent or managing agent of the corporation, company or person owning the same, or managing agent thereof, within the county, shall within a reasonable time after demand by the county assessor of any county in or through which such road is being or has been constructed, furnish to such assessor a statement under oath or affirmation, which shall be in writing, duly subscribed and sworn to before some officer authorized by the laws of this state to administer oaths, setting forth the length of said road in such county and the value thereof, with a list of the property, real and personal [except rolling stock], pertaining thereto, also the whole length of said road within the state, and the number and value of all locomotives and cars, commonly known as rolling stock, used on said road within this state, and an apportionment of the value of such rolling stock to such county, the same to be estimated according to the proportion which the true portion in said county bears to the whole length of said railroad within the state. But in the event that any portion of the rolling stock or personal property of a railroad company, operated wholly within this state, shall not be used or employed in all the counties through or into which such railroad runs, then such portion of said rolling stock or personal property shall only be assessed in the county or counties where used or employed, and shall not be considered in any apportionment of the value of the rolling stock or personal property of such railroad in counties where not used or employed. The statement, however, shall not be conclusive, nor shall the value therein fixed bind the assessor; but he shall, notwithstanding, proceed to value and assess said property according to his official judgment.

**3815. Definition of the Word "Railroad"—Personal Property Assessed, How (Index 353).**

SEC. 2. The word "railroad" shall be held to include, in addition to the track of said railroad, including the rails, couplings, spikes, ties, bridges, culverts, tunnels, cuts, fills, embankments, and the land owned by the right of way of such railroad, all the structures, fixtures, improvements and buildings of said railroad owned thereon or used in connection therewith. The personal property belonging to said railroad, or used in connection therewith, and in operating the same, including the rolling stock, furniture, tools, implements, wood and coal, shall be valued and assessed separately from the track of said road, and shall be listed and entered on the assessment roll under the head of personal property; all

buildings and superstructures belonging to or used in connection with said railroad, except such as form a part of the track of said road, including depots, storehouses, woodsheds, machine shops and round-houses, shall be assessed separately from the track and listed as real estate.

**3816. Portion To Be Assessed as Part of Whole** (Index 354).

SEC. 3. In ascertaining, assessing and fixing the value of any railroad for taxation the assessor shall assess it the same as other property, and shall consider, treat and assess the portion thereof at its value within his county as an integral part of a complete, continuous and operated line of railroad, and not as so much land covered by the right of way merely, nor as so many miles of track consisting of iron rails, ties and couplings.

**3817. Failure To Furnish Statement** (Index 355).

SEC. 4. If any corporation, company, or person owning such railroad failing, neglecting, or refusing, after being notified, to furnish a statement for assessment and taxation, as provided in this act, the county assessor may proceed to make the assessment in the same manner as in other cases, and as provided in an act to provide revenue for the support of the government of the State of Nevada, approved March twenty-three, eighteen hundred and ninety-one.

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*An Act in relation to levying and assessing taxes for state and county purposes.*

Approved March 19, 1891, 189

**3818. Duties of Commissioners—Levy of Taxes—May Raise or Reduce** (Index 356).

SECTION 1. All state and county taxes required to be levied by the boards of county commissioners of the several counties of this state in pursuance of the revenue laws of this state, shall hereafter be levied by such boards of county commissioners on or before the first Monday of March in each year; *provided*, that if after the equalization of taxes in the several counties of this state, it shall appear that the levy previously made by the board of county commissioners of any county of this state for county purposes will result in the collection of a revenue, either in excess or a deficiency of the requirements of such county for the current year, then, and in such event, the board of county commissioners in any such county shall have the power, and it is hereby made the duty of such board of county commissioners, to immediately meet and either reduce or raise the rate of taxation, so previously levied, to such a sum as such board in its judgment may consider sufficient to insure the collection of such an amount of revenue as will answer all the requirements of such county for such current year. *As amended, Stats. 1893, 119.*

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*An Act regulating the assessment and taxation of banks and of the shares of stock therein.*

Approved March 20, 1907, 202

**3819. All Bank Property To Be Assessed** (Index 357).

SECTION 1. All of the property of every bank in which no shares of stock have been issued shall be assessed to it in the same manner and form as other property is assessed to the owners thereof.

**3820. All Bank Shares To Be Assessed to the Holders—Full Cash Value (Index 358).**

SEC. 2. All shares of stock in banks, whether of issue or not, existing by authority of the United States, or of the State of Nevada, or of any other state, territory, or foreign government, and located within the State of Nevada, shall be assessed to the owners thereof in the county, city, town or district where such banks are located, and not elsewhere, in the assessment of all state, county, town or special taxes, imposed and levied in such place, whether such owner is a resident of said county, city, town or district, or not. All such shares shall be assessed at their full cash value on the first day of May, first deducting therefrom the proportionate value of the real estate belonging to the bank, at the same rate and no greater than that at which other moneyed capital in the hands of citizens and subject to taxation is by law assessed. And the persons or corporations who appear from the records of the banks to be the owners of shares at the close of the business day next preceding the first day of May in each year shall be taken and deemed to be the owners thereof for the purposes of this section.

**3821. Real Estate (Index 359).**

SEC. 3. The real estate belonging to any bank shall be assessed to it in the same manner and form as other real estate is assessed to the owners thereof.

**3822. Real Estate Only To Be Assessed to Bank (Index 360).**

SEC. 4. No bank in which shares of stock have been issued shall be assessed upon other property than its real estate and no stockholder in such bank shall be assessed on account of his property interest therein except for his share of stock as hereinbefore provided.

**3823. Assessor To Receive Complete List of Stockholders (Index 361).**

SEC. 5. Every bank in which shares of stock have been issued, and the officers thereof, shall upon the request of the assessor deliver to him in full, a true and complete list of the names of the stockholders in such bank and of the number of shares owned by each on the close of business on the day preceding the first day of May, as shown by its books and records, and shall also upon such request deliver to the assessor a true statement of the total number of shares comprising the capital stock of the bank.

**3824. Bank Held Liable for Taxes Upon Its Shares (Index 362).**

SEC. 6. Every bank in which shares of stock have been issued shall pay to the tax collector, or other person authorized to collect the taxes of the state, county, city, town or district in which the same is located at the time in each year when other taxes assessed in the said state, city, town or district become due, the amount of the tax so assessed in such year upon the shares in such bank, and if such tax is not so paid the said bank shall be liable for the same and for equal penalties provided for by law in the collection of delinquent taxes upon other property.

**3825. Lien on Shares of Stock, When (Index 363).**

SEC. 7. The shares of such bank in which shares of stock have been issued shall be subject to the tax paid thereon by the bank or by the officers thereof, and the bank and the officers thereof have a lien on all

the shares in such bank and on all the rights and property of the stockholders in the bank and the property thereof for the payment of said taxes.

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*An Act relating to county government and the reduction of the rate of county taxation.*

Approved March 13, 1903, 107

**3826. County Tax Rate in Certain Counties (Index 364).**

SECTION 1. In all counties whose tax rate for county purposes for the year 1904, exclusive of tax to pay the interest and maintain the sinking funds of the bonded indebtedness of such counties, did not exceed one dollar and fifty cents on each one hundred dollars of assessed valuation, the tax rate for such county purposes for the year 1905 shall be two and one-half cents lower on each one hundred dollars of assessed valuation than the tax rate for such county purposes was in 1904; and thereafter such tax rate shall be diminished annually at the rate of not less than two and one-half cents on the one hundred dollars of assessed valuation until it reaches seventy cents on the one hundred dollars of assessed valuation; and thereafter the permanent limitation of taxation for such county purposes, exclusive of the tax to pay the interest and maintain the sinking fund aforesaid, shall be seventy cents on the one hundred dollars of assessed valuation; *provided*, that, in counties whose tax rate for the year A. D. 1908 was less than fifty cents on each one hundred dollars of assessed valuation, the board of county commissioners thereof may fix the rate for the year A. D. 1909, at not exceeding one dollar and thirty-five cents on each one hundred dollars of assessed valuation, and shall thereafter during each subsequent year reduce such tax rate as in this act provided. *As amended, Stats 1905, 187; 1909, 46.*

**3827. Idem.**

SEC. 2. In all counties whose tax rate for county purposes for the year 1904, exclusive of the tax to pay the interest and maintain the sinking funds of the bonded indebtedness of such counties, exceeded one dollar and fifty cents on the one hundred dollars of assessed valuation, the tax rate for such county purposes for the year 1905 shall be five cents lower on each one hundred dollars of assessed valuation than the tax rate was for such county purposes in 1904; and thereafter such tax rate shall be diminished annually at the rate of not less than five cents on each one hundred dollars of assessed valuation until it reaches one dollar and fifty cents on the one hundred dollars of assessed valuation; and thereafter shall be reduced annually at the rate of two and one-half cents on the one hundred dollars of assessed valuation until it reaches seventy cents on the one hundred dollars of assessed valuation; and thereafter the permanent limitation of taxation for such county purposes, exclusive of the tax to pay the interest and maintain the sinking fund aforesaid, shall be seventy cents on the one hundred dollars of assessed valuation; *provided*, that in counties whose tax rate for the year A. D. 1908 was less than fifty cents on each one hundred dollars of assessed valuation, the board of county commissioners thereof may fix the tax rate for the year A. D. 1909 at not exceeding one dollar and thirty-five cents on each one hun-

dred dollars of assessed valuation, and shall thereafter during each subsequent year reduce such tax rate as in this act provided. *As amended, Stats. 1905, 187; 1909, 47.*

**3828. Idem—Excess Void—Penalty** (Index 365).

SEC. 3. Any tax levied in excess of the limitation imposed by sections 1 and 2 hereof, shall be void as to such excess, and any commissioner voting therefor shall be removed from office in a suit to be instituted by the district attorney in said county wherein said commissioner resides upon request of the attorney-general acting under the instructions of a majority of the state board of revenue, consisting of the governor, the controller and the attorney-general.

**3829. Budget of County Expenses** (Index 366).

SEC. 4. The commissioners shall, between the first Monday of January and the first Monday of March, make a budget of the amount estimated to be required to pay the expense of conducting the public business of the said county for the next ensuing fiscal year. The budget shall be prepared in such detail as to the aggregate sum and the items thereof as the commissioners shall deem advisable. After the final estimate is made in accordance herewith, it shall be signed by a majority of the commissioners and the county clerk, and the several sums shall then be appropriated for the ensuing fiscal year to the several purposes therein named. The estimate shall be filed in the office of the auditor.

**3830. Idem—Prohibitions—Penalty** (Index 367).

SEC. 5. It shall not be lawful for the commissioners or for any officer of the county to authorize, allow or contract for any expenditure unless the money for the payment thereof is in the treasury and especially set aside for such payment. Any commissioner or officer violating the provisions of this section shall be removed from office in a suit to be instituted by the district attorney of the county wherein said commissioner resides, upon the request of the attorney-general.

**3831. Loan in Case of Necessity** (Index 368).

SEC. 6. In case of great necessity or emergency, the board of commissioners by unanimous vote, by resolution reciting the character of such necessity or emergency, may authorize a temporary loan for the purpose of meeting such necessity or emergency, but such resolution shall not take effect until it has been approved by resolution adopted by a majority of the state board of revenue, and the resolution of the state board of revenue shall also be recorded in the minutes of the county commissioners.

**3832. Emergency Tax** (Index 369).

SEC. 7. It shall be the duty of the commissioners at the first tax levy following the creation of such emergency indebtedness to levy an extra tax sufficient to pay the same, which shall be designated "Emergency Tax."

**3833. Floating Debt Tax—Scrip** (Index 370).

SEC. 8. The commissioners of any county in the state which has a floating debt or scrip outstanding, shall either levy a tax for the year 1903 in addition to the county tax above specified, for the payment of

such scrip or floating indebtedness, or shall fund such floating debt in bonds providing for the payment of the principal and current interest at a rate not to exceed five per cent per annum, in not more than ten equal annual installments. The tax levied for the payment of such floating debt shall be designated "Floating Debt Tax."

**3834. Unlawful To Contract Certain Indebtedness** (Index 371).

SEC. 9. After the fiscal year 1903 it shall be unlawful for the commissioners of any county in this state to contract any floating indebtedness or to contract any obligation whatever, except bonds authorized by law, or such emergency loan, unless the funds are in the treasury for the payment of the same and are specially set aside for the payment thereof. Any commissioner voting for incurring any obligation, except a bonded indebtedness authorized by law, or such emergency loan, when there are not sufficient funds in the county treasury properly applicable thereto, shall be removed from office in a suit to be instituted by the district attorney of said county wherein said commissioner resides, upon the request of the attorney-general acting under the authority of the state board of revenue.

**3835. Annual and Quarterly Reports** (Index 372).

SEC. 10. Annual reports, in addition to the quarterly reports now made to the controller of the state, pursuant to law, shall also be made, from which a classified table as to the accounts of each county shall be made by the controller of the state and published in his annual report. The state board of revenue shall prescribe the general form of such annual reports and the items and details which shall be given, with a view to securing and publishing, for comparison and criticism, the transaction and doings of each county in the state.

**3836. Certain Counties Exempt From Act** (Index 373).

SEC. 12. Nothing in this act shall apply to any county that has a debt exceeding two hundred thousand dollars. *As amended, Stats. 1905, 188.*

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*An Act to fix the rate of county taxation in counties of this state, and repealing all acts or parts of acts inconsistent with this act.*

Approved March 1, 1911, 28

**3837. Lawful To Increase Tax Rate in Certain Counties** (Index 374).

SECTION 1. In all counties whose tax rate for county purposes for the year 1910, exclusive of tax to pay the interest and maintain the sinking fund of the bonded indebtedness of such counties, did not exceed one dollar and five cents on each one hundred dollars of assessed valuation, it shall be lawful for the board of county commissioners of such counties to fix the tax rate for such county purposes for the year 1911 at not exceeding one dollar and thirty-five cents on each one hundred dollars of assessed valuation, and such board of county commissioners shall thereafter, during each subsequent year, fix such tax rate at a sum not to exceed one dollar and thirty-five cents on each one hundred dollars of assessed valuation.

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*An Act requiring a minimum valuation to be placed upon lands in the State of Nevada for purposes of taxation.*

Approved March 20, 1911, 100

**3838. All Land To Be Assessed—Minimum Valuation (Index 375).**

SECTION 1. Hereafter no patented land of any description in the State of Nevada owned by any individual, partnership, association, estate, corporation or otherwise, and no land held under any state land contract, shall be assessed for less than one dollar and twenty-five cents per acre, either by the county assessors of the various counties or by any state board of assessors or similar body.

**3839. County Assessor Liable for Taxes on Unassessed Land (Index 376).**

SEC. 2. If the county board of equalization shall ascertain that any land within its county has been assessed upon a valuation of less than one dollar and twenty-five cents per acre, or has not been assessed at all, said board shall immediately notify the county assessor to pay into the county treasury the taxes due on such land upon a valuation of at least one dollar and twenty-five cents per acre in such a sum as will yield the full amount of taxes due upon such land upon its true value and which valuation shall not be less than one dollar and twenty-five cents per acre. If such county assessor fail to pay such taxes within ten days after such notification by the county board of equalization, it is hereby made the duty of the district attorney to file and prosecute diligently a suit against such assessor and his surety or sureties on his official bond for the amount of such taxes.

**3840. Valuation of State Board To Stand When Not Under Minimum (Index 377).**

SEC. 3. If at any time hereafter the state board of assessors should place a valuation upon any lands within the State of Nevada, the provisions of this act shall apply to such valuation so placed, and in the event of the violation of the provisions of this act by said state board of assessors, it is hereby made the duty of the attorney-general to instruct the various district attorneys to file and prosecute diligently suits against the several assessors comprising said board as hereinbefore provided.

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*An Act to provide revenue for the support of the government of the State of Nevada.*

Approved March 13, 1895, 59

**3843. Assessments of Live Stock—Upon Uninclosed Lands—Situs for Taxation (Index 378).**

SECTION 1. In the cases of horses, mules, asses, cattle, sheep, goats, hogs and all other livestock running at large and grazing upon uninclosed lands, whether in charge of a herder or not, the assessment provided for by the general revenue law of this state may be made, and the taxes thereon collected at any time during the calendar year; and the fact that such live stock may have been assessed, and the taxes thereon for the same year paid in some other state or territory, shall not exempt it from assessment and taxation in this state. When such live stock is the property of nonresidents of this state its situs for purposes of taxation shall



be the county in which it is first assessed; *provided*, that nothing herein contained shall be so construed as to prevent the free passage of such live stock through this state for commercial purposes, or to deny to the citizens of each state all the privileges and immunities of citizens of the several states.

**3844. Tax To Be Equalized, When (Index 379).**

SEC. 2. When the property described in section 1 of this act shall have been assessed as therein provided and the taxes thereon collected, as prescribed by the general revenue law of this state upon complaint in writing by the owner, his agent or any person aggrieved (which complaint shall be made within ten days after the collection of said taxes, and shall be filed with the county clerk), that the assessment was too high or too low, it shall be the duty of the board of county commissioners within ten days after the filing of such complaint, to meet as a board of equalization to equalize the same, and the proceedings shall be the same as in other cases of equalization.

*An Act defining and classifying transient stock and providing for the assessment, collection and distribution of taxes on the same, and providing penalties for violation of its provisions.*

Approved March 9, 1903, 65

**3845. Transient Stock, How Determined (Index 380).**

SECTION 1. That for the purpose of taxation as hereinafter provided, transient stock shall be deemed to be:

1. All stock brought into the state by any person or persons other than bona fide residents thereof, for the purpose of being grazed, and

2. All stock owned by residents of the state and driven or removed from one county to another for the purpose of being grazed.

**3846. Certificate Required To Be Filed Upon Bringing of Live Stock Into Any County (Index 381).**

SEC. 2. It shall be the duty of every person or persons bringing live stock into any county of the state for the purpose of being grazed for any length of time, to set out in a certificate signed by such person or persons or their agents, the number of live stock with the marks and brands on the same, and file said certificate with the county clerk of the county in which said live stock shall be first brought, which certificate shall be substantially in the following form:

State of Nevada, County of \_\_\_\_\_ ss.

I, \_\_\_\_\_ of \_\_\_\_\_, hereby certify that on the \_\_\_\_ day of \_\_\_\_\_, 190\_\_, I brought into the County of \_\_\_\_\_ from the State of \_\_\_\_\_, \_\_\_\_ head of \_\_\_\_\_ branded \_\_\_\_\_ on the \_\_\_\_\_ and marked as follows: \_\_\_\_\_

Dated this \_\_\_\_ day of \_\_\_\_\_, 190\_\_

Signed by \_\_\_\_\_

**3847. Duty of County Clerk Upon Receiving Certificate (Index 382).**

SEC. 3. It shall be the duty of the county clerk upon said certificate being filed, to keep an index of the same in his office, and if the assessment rolls are in his possession or in the possession of the county treas-

urer, he shall, as clerk of the county, enter an abstract of such certificate upon the assessment roll for the current year; otherwise he shall deliver to the county assessor a certified copy of such certificate and the county assessor shall enter an abstract of such certificate upon the assessment roll for the year.

**3848. Tax on Transient Stock—Provisos—Alternative (Index 383).**

SEC. 4. Every person or persons, other than bona fide residents of the state, bringing live stock into the state, for the purpose of being grazed for any length of time, shall be required by the assessor of the county where such certificate is filed, to pay the sum of twenty cents on each and every head of sheep, and forty cents on each and every head of cattle or other live stock so certified, which collection shall be deposited with the county treasurer; *provided*, that said twenty cents per head on sheep, and forty cents per head on cattle and other live stock, shall at the end of such year be returned to the person paying the same, upon a showing that he has paid the regular annual tax in that county for that year upon all said property the same as other persons have paid on like property permanently located in the state; or such portion of said payment shall be returned as shall exceed the amount of the regular tax for said year; *provided, further*, that any person so certifying to the ownership of transient stock, in lieu of the payment of the said twenty cents per head on sheep, and forty cents per head on cattle and other live stock, may execute a bond to such county with two or more sureties, to be approved by and filed with the county treasurer, conditioned that such person will regularly and punctually pay all taxes which may become due thereon during the year. *As amended, Stats. 1909, 75.*

**3849. Assessed in County Where First Found (Index 384).**

SEC. 5. Except as in the next section provided, all stock owned by residents of the state and driven or removed from one county to another to be grazed shall be assessed as other personal property in the county where first found after January first of each year, and such assessment shall be listed on the assessment rolls and the taxes collected in such county the same as on other personal property.

**3850. Taxes, to What County Paid (Index 385).**

SEC. 6. The taxes on all live stock owned by residents of the state and driven or removed from one county to another for the purpose of being grazed, that are grazed for any portion of the year in the county where owned, shall be paid in the county where owned, and it shall be the duty of the assessor of each county to list all such transient stock owned by residents of this state on a listing blank before February the fifteenth of each year, and transmit such list to the assessor of the county in which said stock were owned, who shall assess said stock and enter said assessment on the assessment roll of said county, and assess against said stock any special school tax which may have been levied in the school district in which said stock are owned, and the same shall be collected by the treasurer of the county in which said stock are owned.

**3851. County Assessor To Furnish Owner With Certificate—Form of Certificate (Index 386).**

SEC. 7. It shall be the duty of the county assessor in each county, at

the time of assessing any transient stock, to furnish the owner of said transient stock or his agent with a certificate and such copies thereof as the owner or his agent may require showing the time, place, number, and description of the animals assessed; *provided*, residents and other persons not owning sufficient real estate within the state to secure the payment of said taxes shall have complied with the provisions of section 4 of this act before they shall be entitled to such certificate. Such certificate shall be substantially in the following form:

State of Nevada, County of \_\_\_\_\_, ss.

I, \_\_\_\_\_, do hereby certify that I am the assessor of \_\_\_\_\_ County, State of Nevada; that I have this day assessed for the year 190\_\_\_\_, \_\_\_\_\_head of \_\_\_\_\_branded on the \_\_\_\_\_and marked as follows: \_\_\_\_\_the property of \_\_\_\_\_, a resident of \_\_\_\_\_county, State of \_\_\_\_\_.

Dated this \_\_\_\_\_day of \_\_\_\_\_190\_\_\_\_.

By \_\_\_\_\_, Deputy. \_\_\_\_\_Assessor.

**3852. Exemption of Owner To Pay Additional Tax** (Index 387).

SEC. 8. Whenever the owner of any transient stock or his agent shall drive or remove such stock into another county for grazing or feeding purposes, he shall not be required to pay any additional taxes on said stock to such county into which they are driven or removed; *provided*, that such owner or his agent shall file with the county clerk of such county a copy of the certificate set forth in section 7, together with a statement from said owner or his agent showing the date when such stock were brought into said county and the date when they will probably leave. Such certificate and statement must be filed in each county into which such stock are driven or removed, in order to claim the exemption from further taxation.

**3853. Duties of County Commissioners** (Index 388).

SEC. 9. On the fifteenth day of January of each year it shall be the duty of the county commissioners of each county wherein such certificate and statements have been filed, showing that live stock, upon which the taxes have been paid in any county for the previous year, have ranged for a portion of such year in another county, to file a statement with the county commissioners of the county wherein the taxes for such year have been paid, claiming from such county such proportion of the taxes as the time during which such live stock ranged in said county will bear to the whole of the year, which said account, after deducting therefrom the costs of assessing and collecting the same, shall be paid by the county receiving the entire tax to the county or counties entitled to a division thereof, as above set forth, with the exception that no portion of the tax collected for state, district school or municipal purposes shall be considered in this connection.

**3854. Assessor To Make Full Assessment** (Index 389).

SEC. 10. If the assessment in the county where first made is not in full, then the assessor of such other county in which such transient stock may be ranging, is authorized to assess such stock to the number omitted in the previous assessment, and such taxes on the number so assessed shall be paid in the county where such last assessment is made.

**3855. County Commissioners To Commence Suit, When—Defendant in the Action (Index 390).**

SEC. 11. It shall be the duty of the county commissioners of the county in which such live stock shall be herded or grazed without having first complied with the provisions of this act, upon receiving satisfactory information of such fact, to institute such civil action in the name of the county against the person so herding or grazing such live stock, or his agent. If the owner of such live stock be not known to such commissioners, it shall be lawful to make an agent of such person, or any person, having the care and custody of such live stock, the defendant in such action, and service of the summons upon such agent, or person having the care and custody of such live stock, shall be considered and held to be personal service upon the owner thereof.

**3856. Penalty for Moving Stock With Intent To Move Out of State—Misdemeanor (Index 391).**

SEC. 12. If any person having the care or custody of such live stock shall, pending an action instituted as provided in the last section, drive or move said live stock out of the county with intent to move the same out of the state, or with the intent to evade the payment of the forfeiture hereinbefore named, upon affidavit to that effect being made and filed in an action being brought to recover said forfeiture or tax herein provided, writs of attachments may issue as in civil actions, and the proceedings therein shall be as in other cases, except that no undertaking or attachment shall be required; and in addition thereto, any person so driving or moving such live stock shall be guilty of a misdemeanor and be punished by a fine of not less than ten dollars nor more than three hundred dollars, or by imprisonment in the county jail for not exceeding six months, or by both such fine and imprisonment, for each and every offense.

**3857. Failure To File Certificate a Misdemeanor—Fine and Punishment (Index 392).**

SEC. 13. Any person named in section 2 of this act, or his agent, who shall bring any live stock into this state for grazing purposes, and shall herd or graze the same in any county of the state without first filing said certificate, and without paying the amount of money per head as hereinbefore provided, or giving the bond named in section 4 of this act, shall be guilty of a misdemeanor and be punished by a fine in a sum not less than one hundred dollars nor more than five hundred dollars, and shall further forfeit and pay the sum of forty cents for each and every head of cattle thereof, and ten cents for each and every head of sheep, for the use of said county, which said forfeit shall be collected by a civil action in the name of the county in which said live stock are, or were, so herded or grazed.

**3858. Further Punishment for Violation of Provisions of This Act—Duties of Assessors (Index 393).**

SEC. 14. Any person, or his agent, bringing live stock from one county in this state into another county for grazing purposes without filing the statement and certificate as provided by section 8 of this act, within thirty days after he has crossed the county line, shall be guilty of a misdemeanor and be punished by a fine of not less than ten dollars

nor more than one hundred dollars, or imprisonment in the county jail not to exceed six months, and in addition thereto said live stock shall not be exempt from taxation in the county from which they are taken. Any assessor of any county may, when he finds live stock belonging outside his county ranging within his county lines, enumerate such stock and render to the county clerk of the county where the stock belong, or the county where they were first certified to as herein required, a certificate setting forth the time that such stock entered and the time such stock left his county. A certificate so rendered shall be of the same force and effect as though made by an agent of the owner of the stock.

**3859. Punishment for Failure of Officers To Perform Duties (Index 394).**

SEC. 15. Any county officer or member of the board of county commissioners or board of equalization, who shall fail to perform the duties prescribed in this act, shall be guilty of a misdemeanor, and shall be punished by a fine of not less than twenty-five dollars or more than five hundred dollars.

**3860. Construction of the Word "Person" Used in This Act (Index 395).**

SEC. 16. Within the meaning of this act the word "person" shall be construed to mean and include corporations, whether domestic or foreign, joint-stock companies, firms or other associations associated together and doing business.

**3861. Repealing Clause (Index 396).**

SEC. 17. All acts and parts of acts in conflict with this act are hereby repealed; *provided*, that this act shall not be construed to affect or repeal an act approved March 23, 1891, entitled "An act supplemental to an act entitled 'An act to provide revenue for the support of the government of the State of Nevada, and to repeal certain acts relating thereto,'" or any act supplemental thereto or amendatory thereof.

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*An Act in relation to delinquent taxes, and providing for the adjustment of the accounts between the treasurer and auditor.*

Approved March 28, 1907, 357

**3862. Duties of Officers—Delinquent Taxes Less Than \$300 (Index 397).**

SECTION 1. That on the first Monday in April and September in each year, the county treasurer and ex officio tax receiver shall attend at the office of the county auditor with the delinquent tax-list or lists, and the auditor shall then carefully compare the same with the receipts and statements filed by the treasurer and ex officio tax receiver; and if the same shall be found to be correct, the auditor shall give to the treasurer and ex officio tax receiver a receipt specifying the same. The treasurer and ex officio tax receiver shall, at the same time, deliver to the auditor a written statement of all delinquent taxes upon said delinquent list or lists, remaining uncollected with his reason in detail for not being able to collect the same; and the auditor shall immediately file the said delinquent list or lists and statement with the clerk of the board of county commissioners, and the board of county commissioners shall revise the same by striking off such taxes as cannot be collected.

The delinquent list or lists shall then be returned to the auditor, who shall note the changes made, and shall then return the same to the county treasurer and ex officio tax receiver, taking his receipt therefor. The county auditor shall, in his report to the state controller, state the amounts stricken off the delinquent list or lists by the board of county commissioners.

**3863. Idem (Index 398).**

SEC. 2. Nothing in this act shall apply to any delinquent tax amounting to more than three hundred dollars of any one person, firm or corporation.

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*An Act allowing the payment of taxes in equal semiannual installments and regulating the collection of taxes on personal property.*

Approved March 16, 1897, 95

**3864. Taxes Paid in December and June (Index 399).**

SECTION 1. Any person charged with taxes on real estate and personal property according to existing law, may, at his option, pay the full amount thereof on or before the first Monday in December of each year; but if he shall pay one-half of such taxes, as the same shall appear on the assessment roll taxed against him, on or before the first Monday in December of each year, then, in such case, the remaining half of said taxes shall not become delinquent prior to the first Monday in June next ensuing; but if such person shall fail to pay the first half of said taxes, as herein provided, then the entire tax shall become due and shall be collected, as now provided by law, and all taxes, of which the first half shall not be paid on or before the first Monday in December of each year, shall be subject to have added thereto a penalty of ten per cent, and all taxes of the preceding year which remain due and unpaid on the first Monday in June of each year shall be subject to, and there shall be added thereto a like penalty of ten per cent.

**3865. Treasurer To Advertise Delinquencies (Index 400).**

SEC. 2. Immediately after the first Monday in June of each year, the county treasurer, and ex officio tax receiver, shall advertise the property upon which such delinquency has attached, and upon which such delinquent taxes are a lien for sale in all cases, and in the same manner, and for the same length of time as he is now required by law to advertise the same, and if the amount of such taxes and delinquency, exclusive of poll tax and penalties, exceeds three hundred dollars, action shall be instituted to recover the same, as now provided by law; and if such delinquency amounts to only three hundred dollars or less, then the county treasurer, as ex officio tax receiver, shall advertise and sell the said property for the amount of said delinquency and costs.

**3866. Assessor To Collect Entire Amount of Personal Tax, When (Index 401).**

SEC. 3. It is hereby made the specific duty of all county assessors, at the time of assessing personal property, to collect the entire amount of tax on such personal property, unless the owner thereof shall be the owner of real estate, situate within his county, sufficient, in the judgment of the county assessor, to amply secure the payment of the entire

tax on both such sale as might become a lien thereon, by reason of such taxes becoming delinquent.

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*An Act empowering the county commissioners to levy a special tax to cover the expenses of displaying the products of the county at expositions.*

Approved March 20, 1911, 136

**3935. County Tax for Exhibits at Expositions (Index 402).**

SECTION 1. From and after the passage of this act, the county commissioners of the various counties are hereby empowered to levy a special tax for the purpose of displaying the products of the county at expositions.

**3936. Tax Limited (Index 403).**

SEC. 2. The county commissioners are hereby authorized to use their discretion in the levying of such tax to cover the legitimate expenses incurred in the display of any such products at any such exposition; *provided*, that in no case shall such tax levy exceed four cents on each one hundred dollars in any one year.

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CHAP. 128—*An Act providing for exhibits of the products of the State of Nevada at the Panama-Pacific international exposition to be held in the city of San Francisco, California, and at the Panama-California exposition to be held at San Diego, California, in 1915, providing for the appointment of an exposition commissioner and honorary directors, creating a board of directors, and making an appropriation for such exhibits, and other matters properly connected therewith.*

Approved March 18, 1913, 169

**State Tax 6 Per Cent (Index 404).**

SEC. 5. For the fiscal years, commencing January 1, 1913, and January 1, 1914, an ad valorem tax of six cents on each hundred dollars of taxable property is hereby levied and directed to be collected for each of said years upon all taxable property in the state including the net proceeds of mines and mining claims, except such property as is exempt by law from taxation, the proceeds of which shall be placed in a special fund in the state treasury to be known as the 1915 exposition fund.

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*An Act authorizing boards of county commissioners of any county in this state to institute and maintain suit against persons, firms, companies, associations or corporations depositing sawdust in any river or stream of this state, and providing for the levy of a tax to pay the expenses of the same.*

Approved March 5, 1887, 125

**4716. County Commissioners May Institute Suit to Prevent Pollution of Streams (Index 405).**

SECTION 1. The board of county commissioners of any county in this state are hereby authorized and empowered to institute and maintain

suit in any court of competent jurisdiction against any persons, firm, association or corporation depositing sawdust in any river or stream, the waters of which run partly or wholly in this state.

**4717. Tax May Be Levied for Enforcement of This Act (Index 406).**

SEC. 2. The boards of county commissioners of any and all counties of this state are hereby authorized and empowered to levy annually such tax as in their discretion may be necessary to carry out the provisions of this act.

CHAP. 281—*An Act to provide for the organization and government of drainage districts and to provide for the acquisition, repair and development of canals, drains, ditches, watercourses and other property, and for the distribution of water thereby for drainage purposes, and to provide for the levying of taxes and for the issuing and sale of bonds thereof.*

Approved March 31, 1913

**Supervisors To Make Estimates of Expense of Construction—Further Procedure Regarding Expense—Tax (Index 407).**

SEC. 16. The board of supervisors shall, on or before the first day of February of each year, prepare a statement and estimate of the amount of money to be raised by taxation within said district for the purposes of constructing canals, drains, drain ditches, and other works, and maintaining the same; paying the interest upon the bonded indebtedness of the district; creating a sinking fund for redeeming such bonds; and for the purpose of maintaining and repairing drainage canals, flumes, conduits, bridges, culverts, and other works within said district; and for the management and control of such drainage system; and shall assess the entire amount needed in each year against all the land within said district in proportion to the benefits resulting to each tract of land by the construction and maintenance of such drainage system; the said board of supervisors shall view each tract of land within the district, and shall carefully consider all of the benefits that each particular tract of land will receive from the construction and maintenance of such drainage system, and assess each tract of land in accordance with the benefits received by it. After such assessment is made up, the secretary of the board of supervisors shall transmit the same to the board of county commissioners, and the board of county commissioners shall cause notice to be sent by mail to each land owner in the district of the amount of the tax assessed upon the land owned by him within the district; and stating therein the time and place when the board of county commissioners shall meet as a board of equalization to hear and determine complaints made against such assessments. The board of county commissioners shall meet during the month of March of each year at a time and place to be designated by it, to hear all complaints made against assessments made by it, at which meeting the board shall hear all complaints made, and after a full consideration thereof, shall equalize and finally determine the assessments to be made and levied upon each tract of land within the district, and shall thereupon certify the same to the county auditor of the county within which such district is located; the county auditor shall enter the same in the tax rolls of the county; and it shall be the



duty of the county treasurer to collect such taxes at the time and in the same manner that the said county taxes are collected.

**Drainage Taxation, When** (Index 408).

SEC. 17. All drainage taxes levied and assessed under the provisions of this act shall attach to and become a lien on the real property assessed upon the day upon which the taxes are levied in each year. Drainage taxes shall become due and delinquent at the same time and shall be collected by the same officers in the same manner as state and county taxes.

**County Auditor To Include Said Tax in Assessment Roll** (Index 409).

SEC. 18. At the time of computing the tax, the county auditor shall place upon the assessment roll the district drainage taxes of the several districts of the county in which drainage taxes have been levied, as certified by the board of supervisors.

**Tax Equalized, How** (Index 410).

SEC. 19. At the time of computing the tax in the county assessment roll the county clerk shall compute the district drainage taxes of the several districts of the county in which drainage taxes have been levied. The board of county commissioners shall sit as a board of equalization of district drainage taxes and shall equalize the same at the time and in the manner provided for by law for equalizing state and county taxes.

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CHAP. 12—*An Act to amend an act entitled "An act to create a fire department fund," approved March 9, 1865, approved March 1, 1881, approved March 2, 1911.*

Approved February 20, 1913

**Tax for Fire Department in Unincorporated Towns** (Index 411).

SECTION 1. Section one of said act is amended to read as follows:

Section 1. The county commissioners of the various counties of the State of Nevada are hereby empowered to levy and collect a tax of not exceeding one and one-half per cent upon the assessed value of property within any unincorporated town for the benefit of the fire department in such town.

**Repealing Clause** (Index 412).

SEC. 2. All acts and parts or acts in conflict with the provisions of this act are hereby repealed.

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CHAP. 57—*An Act providing for a state loan and the refunding of the outstanding indebtedness of the state.*

Approved March 11, 1913

**State Tax for State Loan, Interest and Redemption Fund** (Index 413).

SEC. 7. There shall be levied and collected for the fiscal year, commencing January 1, 1913, and annually thereafter until January 1, 1916, an ad valorem tax of one and one-half cents, and commencing January 1, 1916, and annually thereafter an ad valorem tax of four cents on each one hundred dollars taxable property in the state, and all

moneys from said taxes shall be paid into the state loan interest and redemption fund, created as aforesaid for the payment of the interest and the redemption of the bonds authorized by this act. *As amended, 1913, Chap. 137.*

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*An Act to provide for the sale of street railway franchises in the towns of this state, and matters properly relating thereto.*

Approved March 19, 1901, 79

**2121. Street Railway Franchises** (Index 414).

SECTION 1. The county commissioners, town trustees, aldermen, supervisors or other authorities directly entrusted with the management of affairs of any town or city in this state, shall be and hereby are authorized to sell to the highest responsible bidder any street railway franchise through and over any street or streets of such town, according to the provisions of section 2 of this act.

**2123. Proceeds of Sale of** (Index 415).

SEC. 3. The entire proceeds of the sale of such franchise as may be sold, in accordance with the provisions of this act, shall be devoted to and expended for the purpose of improving and paving the streets of said town.

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*An Act in relation to public highways.*

Approved March 9, 1866, 252

**3006. Road Fund Created** (Index 416).

SEC. 3. To provide funds for paying the expenses of such work, the board of commissioners, at the time of levying other state and county taxes, may levy a tax not exceeding one-fourth of one per cent upon the taxable property of their county, to be assessed, collected, and paid in the same manner that state and county tax is collected; and all moneys so collected shall be paid into a fund to be called the road fund.

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**3014. Road Fund, How Created and Maintained—Tax May Be Levied—Tax May Be Worked Out** (Index 417).

SEC. 8. To create a road fund for the district[s] hereby authorized to be created, the said county commissioners are required to set off to said fund the net proceeds of the county's proportion of all poll taxes collected from citizens residing in such road district; also, when they deem it expedient, they may levy a property tax not to exceed one-fourth of one per cent on all the property of the county, annually, to be levied, assessed and collected as other taxes, and assigned by them to the funds of the several road districts, as they may deem for the best interests of the county; also, when a majority of the property holders of any road district shall petition to the county commissioners in favor of an additional special tax for the benefit of such district, the commissioners shall levy a tax on all property within such district at a rate not to exceed three dollars upon each one thousand dollars valuation, which tax shall be collected by the road supervisors, as hereinafter provided, and paid into the treasury for the road fund of such district; *provided*, that any person owning the last-named prop-

erty tax, may pay a part or all of the same by labor on the roads of the district, under the direction of the supervisor thereof, at the rate of three dollars for each full day's work and implements of labor, four dollars per day for each team of two animals, and one dollar per day for each additional animal. *As amended, Stats. 1877, 142.*

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*An Act in relation to erection and maintenance of bridges*

Approved February 21, 1877, 81

**3018. May Be Maintained from General Fund or Special Tax (Index 418).**

SEC. 2. Whenever it appears to the board of county commissioners that any road district is or would be unreasonably burdened by the expense of constructing or maintenance and repair of any bridge, they may, in their discretion, cause all or a portion of the aggregate cost or expense to be paid out of the general county fund, or a portion out of that fund, or out of any other fund in the county, except school and judge's salary, in which there is a surplus uncalled for; or, they may levy a tax therefor, not to exceed one-fourth of one per cent on the taxable property of the county, annually, till the amount appropriated is raised and paid.

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CHAP. 257—*An Act to provide for the establishment of a uniform system of road government and administration in each of the several counties of the State of Nevada; for the creation of a board of county highway commissioners in each of the several counties, and defining the duties of the members thereof; to provide for the appointment of a county road supervisor and defining his duties; to authorize the board of county commissioners of each county to issue bonds and levy and collect taxes to pay the same for the purpose of creating a county road and bridge fund; to authorize the expenditure of said fund for roads and bridges, and the purchasing of machinery and implements for road work; to classify the county roads of the counties, and other matters relating thereto.*

Approved March 26, 1913

**Fund for Redemption of Bonds by Sufficient Tax—Poll Taxes to This Fund (Index 419).**

SEC. 10. For the purpose of creating a fund for the payment of the bonds authorized by this act and the interest thereon, the board of county commissioners is hereby authorized and required to levy and collect annually a sufficient tax on all property, both real and personal, within the boundaries of the county, to redeem said bonds and the payment of the accumulated interest on all the bonds issued under this act. Such tax shall be levied and collected in the same manner, and at the same time as other taxes are assessed and collected, and the proceeds thereof shall be kept by the county treasurer in a special fund to be known as the county road and bridge redemption fund. All poll taxes collected shall enter into and become a part of the county road and bridge redemption fund, or if such fund be not created, then such poll tax shall enter into and become a part of the county general road fund.

**Tax Ceases, When** (Index 420).

SEC. 11. Whenever the bonds and interest provided for in this act shall have been fully paid, the tax authorized by this act ceases, and all money remaining in said county road and bridge redemption fund shall be transferred to the general fund of the county.

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*An Act authorizing commissions on the collections from personal property tax, poll tax, and the tax on the proceeds of mines, and defining the manner in which said commissions shall be appropriated.*

Approved March 5, 1885, 62

**1581. Commissions on Certain Tax Collections** (Index 421).

SECTION 1. On all moneys collected from personal property tax, poll tax, and the tax on the proceeds of mines, by the several county assessors in this state, there shall be reserved and paid into the county treasury, for the benefit of the general fund of their respective counties, by said county assessor, the following percentage commissions: First, on the gross amount of collections from personal property tax, six per cent; second, on the gross amount of collections from poll tax, ten per cent; third, on the gross amount of collections from the tax on the proceeds of mines, three per cent.

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*An Act regulating the compensation of county officers in the several counties of this state, and other matters relating thereto.*

Approved March 11, 1885, 85

**1701. State To Allow Part Compensation of Revenue Officers** (Index 422).

SEC. 21. The State of Nevada shall allow the several counties herein named, for the services rendered under the revenue act, by the auditor, assessor, and treasurer of each county, a sum which shall be the proportion of the state tax to the whole tax levied by the county on the basis of the salaries allowed by the act, including the compensations allowed for deputies by the commissioners. These allowances shall be made at the time of the semiannual settlement provided by law, upon vouchers furnished the county treasurer by the board of commissioners of each county.

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**3389. No Fees for Handling School Moneys** (Index 423).

SEC. 150. No tax collector or county treasurer shall receive any fees or compensation whatever for collecting, receiving, keeping, transporting, or disbursing any school moneys mentioned in the preceding sections of this act. In case of a special school tax for any school district, as provided in section 140 and 141 of this act, the board of county commissioners may allow a reasonable compensation for assessing and collecting if such taxes are assessed and collected independently and separate from the regular taxes, such compensation to be paid out of the special taxes thus collected.

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*An Act empowering boards of county commissioners, town trustees or city boards to revoke and discontinue business licenses, under certain conditions.*

Approved March 10, 1903, 80

**3867. Licenses May Be Revoked for Cause (Index 424).**

SECTION 1. The boards of county commissioners of the several counties of this state are hereby empowered and authorized to revoke, withdraw and discontinue any business license granted or issued by the sheriff or other proper officer of their respective counties, where there is reason to believe that such business is a nuisance, a menace to public health or detrimental to the peace or morals of any community in the county in which such business may be conducted; *provided*, that such revocation, withdrawal or discontinuance of such license shall, when the action is taken on motion of or at the instance of a member of the board, be by unanimous consent of the members of such board.

**3868. Complaint—Proceedings (Index 425).**

SEC. 2. Any resident taxpayer of any school district in the State of Nevada may file a complaint with the board of county commissioners, or with any board having control and direction of the county, city, or other municipal government, praying against the continuance of any business which has been previously licensed by the sheriff or any other proper officer, reciting that such business is a nuisance, a menace to the public health or detrimental to the peace or morals of the community, and reciting such further facts as may be pertinent in the premises, said complaint to be accompanied by a petition or protest signed by not less than ten per cent of the resident freeholders of such school district, and any board of county commissioners, or other county, town, city or municipal board, with which such petition and petition or protest is so filed, shall, at the first meeting thereafter, or at any special meeting in the interim, thoroughly investigate the charges, and, if found justifiable, instruct the sheriff, or other proper officer to revoke, withdraw and discontinue such license. The delivery of such complaint and petition or protest to the chairman or any member of said board, or to the clerk or secretary of said board, shall be considered a filing of the same sufficient to cover the provisions of this section, and the failure or refusal of such board to, within thirty (30) days after the filing of such complaint and petition or protest, if said charges are justified, to instruct the sheriff or other proper officer to revoke, withdraw and discontinue the license of any business so complained and petitioned and protested against, shall ipso facto work a forfeiture of office and create a vacancy in the entire membership of said board, which such vacancy shall thereupon and within ten (10) days thereafter be filled by the proper appointing power, and said appointees shall otherwise qualify, all as is by law now provided or as may hereafter be provided.

**3869. Applicable to Cities and Towns (Index 426).**

SEC. 3. This act is hereby made applicable to all licensing officers, town boards and city trustees and to the city council or board of aldermen of any incorporated city, town or municipal government within this state.

**3870. Penalty** (Index 427).

SEC. 4. Any failure or evasion on the part of the person holding and operating under such license in complying immediately with the instruction of the sheriff or other proper officer, shall be punishable, as by law provided, in the same manner as where no license has been previously granted, and it is hereby made the duty of the district or city attorney, as the case may be, to institute proceedings, upon such failure or evasion, to carry out the provisions of this act and to punish the offender.

**3871. Failure of Duty—Forfeiture of Office** (Index 428).

SEC. 5. The failure or refusal of the sheriff or other proper officer to carry out the orders and instructions of the board with reference to the revocation, withdrawal and discontinuance of licenses complained against under the provisions of section 2 of this act, and the failure of the district or city attorney to perform his duty as in section 4 provided, within ten (10) days after such order is made, shall ipso facto work a forfeiture of and vacancy in his office, such vacancy to be filled and the appointee to qualify as provided by law.

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*An Act licensing the sale of cigarettes and cigarette paper, and other matters pertaining thereto*

Approved March 1, 1897, 29

**3872. Cigarette License** (Index 429).

SECTION 1. From and after the passage of this act the quarterly license for the sale of cigarettes or cigarette paper shall be fifteen dollars.

**3873. Idem—Must Take Out License** (Index 430).

SEC. 2. Any person, firm, association or corporation engaged in dealing, in selling, giving away or offering to sell cigarettes or cigarette paper after the passage of this act, shall take out a quarterly license provided for in section 1 of this act.

**3874. Must Not Sell or Give to Person Under Twenty-One Years** (Index 431).

SEC. 3. It shall be unlawful for any person or persons, firm, association, corporation or managing agent of any person, firm, association or corporation to sell, give away or offer to sell cigarettes or cigarette paper to any person or persons under the age of twenty-one years.

**3875. Penalty** (Index 432).

SEC. 4. Any person, firm, association or corporation, or the managing agent of any person, firm, association or corporation violating the provisions of this act shall be guilty of a misdemeanor, and upon conviction thereof shall be fined for each and every offense in any sum not less than one hundred dollars nor more than five hundred dollars.

**3876. Collected and Accounted For** (Index 433).

SEC. 5. The license provided for in this act shall be collected and accounted for in the same manner as other licenses for state and county purposes are now collected.

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*An Act fixing and regulating licenses on automobiles and providing a penalty for a violation thereof.*

Approved March 6, 1909, 77

**3877. Automobiles, License Of (Index 434).**

SECTION 1. From and after the passage of this act, any person or persons, firm, company, corporation or association who keeps or uses automobiles of any description for hire or rent, shall obtain from the sheriff of the county in which such business is transacted, a license for the transaction of such business and pay therefor the sum of two dollars and fifty cents (\$2.50) per month.

**3878. Failure To Procure License Misdemeanor—Penalty (Index 435).**

SEC. 2. Any person violating the provisions of this act shall be guilty of a misdemeanor and punished by a fine of not less than twenty dollars (\$20) nor more than one hundred dollars (\$100), or by imprisonment in the county jail for a term not exceeding sixty days.

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CHAP. 206—*An Act regulating automobiles or motor vehicles on public roads, highways, park or parkways, streets and avenues, within the State of Nevada; providing a license for the operation thereof and prescribing penalties for its violation; designating the manner of handling the receipts therefrom and the purpose for which it may be expended and in what manner.*

Approved March 24, 1913

**Regulating and Licensing Automobiles, Defining "Motor Vehicle" (Index 436).**

SECTION 1. Defining the term "motor vehicle": The term "motor vehicle" used in this act shall, for the purposes of this act, unless the same be contrary to or inconsistent with the context, be construed to include all vehicles propelled by any power other than muscular power; *provided*, that nothing herein contained shall, except the provisions of section 12 of this act, apply to motorcycles, motor bicycles, traction engines, road-rollers, street cars, railway motors or railway locomotives.

**Amount of License; Evidence of Payment (Index 437).**

SEC. 2. The owner of every motor vehicle within the State of Nevada shall, within thirty days after the passage of this act, file with the secretary of state a statement of his name and address with a brief description of the vehicle to be registered, including the name of the maker, factory number, style of vehicle and motor power. Subsequent filings shall be made by each owner of any motor vehicle on or before the first Monday in February of each year. The annual filing fee shall be rated at 12½ cents per horsepower; the minimum horsepower rating to be twenty horsepower, and such fee shall cover state motor vehicle license as from January 1 to December 31 of each year; *provided*, the filing fee for the current year shall be only such proportion of money collected on "horsepower rating" as the remainder of the year after the passage of this act bears to the whole year figuring by quarters and excluding fractional quarters; *and provided further*, that the acquisition of any motor vehicle at any time hereafter shall subject the owner thereof within ten days from the date of such acquisition to the

procurement of a license on the same basis of computation as in the last foregoing proviso. The possession of a postoffice money-order receipt, an express money-order receipt or receipt for a draft showing proper remittance having been made to the secretary of state, shall entitle the holder thereof to operate a motor vehicle under the provisions of this act for a period of ten days from date of such receipt.

**Disposition of License Money (Index 438).**

SEC. 17. The amount of fees received by the secretary of state, as in this act provided, shall be paid into the state treasury to the credit of a special fund to be known and designated as the "Automobile Road Fund," and may only be disbursed at such times, in such amounts and in such manner as follows: When receipts aggregate a sufficient amount to offset initial expenditures under appropriation provided for in section 18 of this act, such amount shall be transferred to the state general fund and the state controller and state treasurer are hereby directed to make such transfer in the regular manner in which fund transfers are made. The secretary of state is entitled to draw against such automobile road fund not to exceed the sum of five hundred dollars in any one year for the purpose of defraying actual expenses in procuring license tags and record books and for the payment of necessary postage. His claims for such expenditures shall be made in the same manner as other state claims, and when favorably passed upon by the state board of examiners, shall constitute legal claims against the state for which the state controller is directed to draw his warrants, and the state treasurer is instructed to pay the same. The residue shall remain intact in the state treasury until it shall have reached the sum of twenty-five thousand dollars, when this amount shall be apportioned by the state board of revenue to the several counties in the state, according to their population at the time of the last regular census, and expended in county road construction and betterments under the supervision of the state engineer in conjunction with the several boards of county commissioners. Such apportioned funds shall remain in the state treasury and be paid out by warrants drawn by the state controller on proper claims certified to by the several boards of county commissioners and the state engineer and allowed by the state board of examiners, which warrants the state controller is hereby directed to issue and the state treasurer to pay.

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*An Act forbidding the collection of licenses from drummers and traveling salesmen from manufactories, jobbers and wholesale houses located in the State of Nevada.*

Approved March 29, 1907, 374

**3879. License—Salesmen Exempt (Index 439).**

SECTION 1. On and after the first day of April, 1907, it shall be unlawful for any county, city or town to impose or collect any licenses or tax upon or from any drummer or traveling salesman employed by, and selling the goods of, any manufacturer, compounder, wholesaler or jobber whose factory or store is located in Nevada.

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*An Act to restrict and license glove contests, or exhibitions between man and man, and to repeal all other acts in conflict therewith.*

Approved January 29, 1897, 11

**3881. Who May Procure License (Index 441).**

SECTION 1. Any male person over the age of twenty-one years may procure a license for an exhibition in a public place for any contest or exhibition with gloves between man and man, and the weight of the gloves used in said contest or exhibition shall not be less than four ounces; *provided*, such contest or exhibition may be for a wager or reward; *and further provided*, such contest or exhibition shall not continue beyond a period of ten rounds. *As amended, 1913, Chap. 147.*

**3882. Sheriff To Issue License—Cost Thereof (Index 442).**

SEC. 2. The sheriff of any county in which the exhibition or contest named in section 1 of this act is to be held, shall issue a license for such exhibition or contest upon the payment to him of the sum of one hundred dollars (\$100). *As amended, 1913, Chap. 147.*

**3883. County Auditor To Prepare License (Index 443).**

SEC. 3. Blank licenses shall be prepared by the county auditor of the county in which the exhibition or contest named in section 1 of this act is to be held, which license shall be issued and accounted for as is by law provided for in respect to other county licenses. Each license delivered by the sheriff under the provisions of this act shall contain the name of the licensee and the name of the contestants. *As amended, 1913, Chap. 147.*

**3884. Physicians To Certify Condition of Contestants (Index 444).**

SEC. 4. The licensee shall ten hours before any proposed contest or exhibition under the provisions of this act, file with the county clerk where such contest or exhibition is to be held, a certificate in writing executed by two regular practicing physicians of this state, showing that the contestants named in the license are in sound physical health and condition.

**3885. Contest To Be Within Enclosure (Index 445).**

SEC. 5. That such exhibition or contest shall be within an enclosure sufficient to exclude the view of the public not in attendance thereat, and no intoxicating liquors of any kind shall be sold or given away at or during the contest or exhibition as aforesaid upon the grounds or within the enclosure where said exhibition or contest is held.

**3886. Regulation by Municipal Corporations Prohibited (Index 446).**

SEC. 6. No town, city or municipal corporation in this state shall have power to prohibit, suppress or regulate any such glove exhibition or contest, or the license therefor as provided by this act, and no such exhibition or contest shall take place on Sunday.

**3887. Division of License Money (Index 447).**

SEC. 7. All moneys received for licenses under the provisions of this act shall be paid one-tenth (1-10) into the county treasury and nine-tenths (9-10) into the state treasury for general county and state purposes.

**3888. Admission Fee Allowed** (Index 448).

SEC. 8. Any person procuring said license is hereby authorized to charge an admission fee to such exhibition or contest.

**3889. Penalty for Violation** (Index 449).

SEC. 9. Any person or persons who shall participate in, conduct, or manage any glove contest or exhibition contrary to the provisions of this act, shall be deemed guilty of a misdemeanor and on conviction thereof shall be punished by a fine of not less than one hundred (\$100) nor more than five hundred dollars (\$500), or by imprisonment in the county jail not to exceed six months, or by both such fine and imprisonment. *As amended, 1913, Chap. 147.*

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*An Act to provide for the issuance of a license to honorably discharged soldiers, sailors and marines of the military and naval service of the United States in the late war of the rebellion who desire to carry on the business of peddler or auctioneer.*

Approved March 25, 1909, 314

**3896. Soldiers and Sailors, Exemption** (Index 450).

SECTION 1. Every honorably discharged soldier, sailor or marine of the military or naval service of the United States, who is a resident of this state and a veteran of the late rebellion, shall have the right to peddle, hawk, vend and sell his own goods, and to engage in the business of auctioneering, without paying for the license as now provided by law by those who engage in such business, but any such soldier, sailor or marine may engage in such business by procuring a license for the purpose as provided in the next section of the act.

**3897. Idem** (Index 451).

SEC. 2. On presentation to the sheriff of any county in which such soldier, sailor or marine may reside, of a certificate of honorable discharge from the army or naval service of the United States, in the war of the late rebellion, such sheriff shall issue without cost to such soldier, sailor or marine, a license authorizing him to carry on the business of peddler or auctioneer.

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*An Act authorizing and empowering the boards of county commissioners of the several counties of this state to regulate, issue licenses and to revoke the licenses of stationary engineers and others having charge or control of stationary engines, steam boilers, hoists, and other hoisting apparatus and machinery.*

**3898. Stationary Engineers—License** (Index 452).

SECTION 1. In addition to the various other powers and duties provided by law for the boards of county commissioners of the several counties of this state said boards shall have the power, and it is hereby made their duty, to regulate the operation of stationary engines, steam apparatus or other hoisting machinery used for the purpose of hoisting or lowering men or material from a shaft or mine subject to and in conformity with the provisions of this act. *As amended, Stats. 1907, 407.*

**3899. Idem—Duties of Commissioners** (Index 453).

SEC. 2. The several boards of county commissioners are hereby authorized and required to prepare engineer's licenses and oaths and affidavits, as hereinafter provided, which licenses shall be issued, on application therefor, under the provisions of this act, and which, before issuance, must be signed by a majority of the board issuing same.

**3900. Oath As to Experience** (Index 454).

SEC. 3. No license shall be granted or issued to any person to operate any stationary engine, steam boiler, hoist, apparatus or machinery, until the applicant therefor shall have taken and subscribed to an oath that he has had at least one year's experience in the operation of steam boilers and machinery, or whose knowledge and experience is not such as to justify the board before whom such application is made in the belief that he is competent to take charge of all classes of steam boilers and other stationary hoisting machinery. *As amended, Stats. 1907, 407.*

**3901. License Revoked for Cause** (Index 455).

SEC. 4. Whenever complaint is made against an engineer holding a license as herein provided that he, through negligence, want of skill or inattention to duty, has permitted any boiler in his charge to burn, or has jeopardized life or property, the board shall make a thorough investigation of the charge, and, upon satisfactory proof that the same is true, shall revoke the license of such engineer; and, whenever a complaint is made that any person holding a license as herein provided has been in a state of intoxication or insobriety while on duty, such charge shall be thoroughly investigated by the board, and, upon satisfactory proof of its truth, the license of such person shall be revoked forthwith, and no license shall thereafter be issued to such person by any board of county commissioners of this state.

**3902. License Good in Any County** (Index 456).

SEC. 5. A license issued by any board of county commissioners of this state, as herein provided, shall, so long as the same remain unrevoked, entitle the lawful holder thereof to the privileges thereby conferred in any other county of this state upon his recording the same with the clerk of the board of commissioners of the county in which he desires to exercise those privileges.

**3903. License Fee** (Index 457).

SEC. 6. For the license herein provided, the applicant shall before the issuance of same, pay a fee in the sum of five (\$5) dollars, which fee shall be assigned to the general fund of the county in which paid.

**3904. Acting Without License—Penalty** (Index 458).

SEC. 7. Any person operating any stationary engine, steam boiler, hoist, or other stationary machinery or apparatus or hoisting machinery used for the purpose of hoisting or lowering men or material from a shaft or mine, where the lives, health or limbs of men may be involved, who has not first procured the license herein provided for, shall be deemed guilty of a misdemeanor, and upon conviction thereof in any court of competent jurisdiction, shall be fined in a sum not less than fifty (\$50) dollars nor more than two hundred and fifty (\$250) dollars, or by imprisonment in the county jail not less than thirty nor more than one hundred and twenty days, or by both such fine and imprison-

ment, in the discretion of the court; *provided*, that nothing in this act contained shall be held to apply to those operating in person their own private apparatus nor to persons operating any stationary engine, steam boiler or other apparatus or machinery for town or city purposes. *As amended, Stats. 1907, 408.*

**Fees, Fines, Escheats, Sales of Public Property** (Index 459).

Fees, fines, escheats, and proceeds of sales of public property omitted in this compilation. For information relating thereto, reference must be made to Revised Laws of Nevada, 1912, and Statutes, 1913.



# INDEX TO REVENUE LAWS OF NEVADA

	<i>Page</i>	<i>Index No.</i>
Administrators, duties relating to escheats.....	102	291-292
Agricultural products exempt from license.....	72	202
Aldermen, board of, may revoke certain licenses.....	138	426
Amusement hall licenses.....	65	186
Animals, collection of, licenses.....	65	136
Annual tax, legislature to provide for (Constitution).....	12	21
Appeals from increased valuations, method of procedure.....	9	7
Appraisalment, original power of, in Tax Commission.....	7	4
Assessed in several counties, procedure when.....	30	76
Assessment, banks.....	120-121	357-363
books to be supplied by county commissioners.....	28	71
estates of deceased persons.....	30	77
express companies.....	117-118	346-347
forms to be prescribed by Tax Commission.....	7	4
insurance company license.....	79-80	226-228
land.....	125	375-377
live stock.....	125-130	378-396
mortgaged personal property.....	33	82
net proceeds of mines.....	10	9
net proceeds of mines.....	52-59	138-161
patented mines.....	60-61	162-169
property of partnerships and incorporations.....	30	77
railroads.....	119-120	352-355
records open to inspection.....	91	260
roll, assessors to prepare.....	33	84
roll, completion of.....	34	86
roll, contain what.....	33	84
roll, form of.....	33	84
school tax.....	96	176
valuation of certain property established by Tax Commission.....	8	5
Assessor, collect personal property tax.....	49, 131	129, 401
duties of.....	92	261-262
duties of.....	111	323
duties of.....	96	276
duties of.....	112	324
furnish transient stock certificate to owner.....	127	386
liable for certain taxes.....	29, 125	73, 376
list transient stock.....	127	385
make additional assessment on transient stock.....	128	389
may sell personal property for taxes.....	49	130
neglect of, how excused.....	20	73
no extra compensation.....	107	312
oath of.....	34	86
obtain statements of property.....	28	72
penalty imposed on, when.....	51	135
perform single duties.....	91	259
power over by Nevada Tax Commission.....	7	4
prepare assessment roll.....	33	84
prepare list.....	33	83
prepare map.....	34	85
receive commissions on certain tax collections.....	137	421
report property in other counties.....	30	75
return unused personal property blanks.....	52	137
Asylum property, exempt from taxation.....	25	63
Attorney-general, duties of.....	124	371
Auctioneer's license.....	71	201

	Page	Index No.
Auditor, delinquent tax adjustments.....	130	397
duties of .....	29	73
duties of .....	40	108
duties of .....	51	132
duties of .....	74	208
duties of .....	89	254
duties of .....	90	256
duties of .....	91	258
duties of .....	92	261
duties of .....	95	272
duties of .....	96	274, 276
duties of .....	118	349-351
duties of .....	125	375
duties of .....	133	407
duties of .....	134	409
duties of .....	142	443
duties of, on receipt of tax roll.....	36	92-93
duties of, on receipt of tax roll.....	37-38	99-100
no extra compensation.....	107	312
penalty imposed on, when.....	51	136
perform single duties.....	91	259
prepare sheep grazing licenses.....	111	319
receive receipts from treasurer.....	89	255
supply blank licenses.....	74	206-207
Automobile license, for hire.....	140	434-435
license, state.....	140-141	436-438
Bailees, protection of.....	103-104	297-299
Banks, method of assessment.....	120-121	357-363
Banks, to furnish statement.....	121	362
Banker's license.....	66	187
Banker's license.....	67-68	189-190
Benevolent societies, property exempt from taxation.....	25	60
Billiard table license.....	65	186
Board of aldermen may revoke certain licenses.....	138	426
Board of equalization, county.....	34-36	87-91
Board of equalization, county.....	96	276
Board of equalization, county.....	118	348
Board of equalization, county.....	125	376
Board of equalization, county.....	126	379
Board of equalization, county.....	134	410
Board of equalization, county, to perform single duties.....	91	259
Bond issue for schools.....	101	288
Boundary line change does not relieve property from taxation.....	102	289
Bowling alley license.....	65	186
Bridge tax to be levied.....	136	418
Broker, insurance, defined.....	78	225
Broker, insurance, license.....	78	225
Broker's license.....	66	188
Budget, commissioners to make.....	123	366
Building and loan society license.....	80	229
Caravan, license.....	65	186
Carey Act. See Statutes.		
Cash value. See <i>Full Cash Value</i> .		
Cemeteries exempt from taxation.....	25	60, 64
Charitable organizations exempt from taxation.....	24	60
Churches, chapels, etc., exempt from taxation.....	24	60
Cigarette license.....	139	429-433
Circus license.....	65	186
City attorney, penalty for failure to perform duty.....	139	428
City council, may revoke certain licenses.....	138	426
City government, supervision over certain liquor licenses.....	70	195-199
City trustees, may revoke certain licenses.....	138	426
Cities, special tax for.....	24	59
Commissions on certain tax collections.....	137	421

	Page	Index No.
Common carrier, license.....	66	187
Common carrier, protection of.....	104-105	300-305
Concert saloon, license.....	72	203
Constitutional provisions.....	11-12	17-24
Contract land, assessment of.....	125	375-377
Controller authorized to draw orders.....	90	256
to make certain allowances in county settlements.....	90	257
to make settlement with county treasurer.....	90	256
to provide state liquor license blanks.....	112-113	326-329
to receive reports from auditor and treasurer.....	89	254
to receive report from county commissioners.....	124	372
to receive statement from auditor.....	90-91	256-258
Corporations, foreign, license and fees.....	79-80	226-231
how assessed.....	30	77
mutual assessment insurance company, license.....	79-80	226-228
Corporations, property of, taxable (Constitution).....	12	20
shares in, owned by nonresidents, exempt from taxation.....	25	62
County board of equalization.....	34-36	87-91
County board of equalization.....	91	259
County board of equalization.....	96	276
County board of equalization.....	118	348
County board of equalization.....	125	376
County board of equalization.....	126	379
County board of equalization.....	134	410
County budget, commissioners to make.....	123	366
County clerk, duties of.....	126	382
to compute drainage tax.....	134	410
transient live-stock certificate to be filed with.....	128	387
County commissioners, delinquent tax adjustments.....	130	397
duties of.....	29	73
duties of.....	92	263
duties of.....	93	266
duties relating to tax sales.....	108	314
duties relating to license collector.....	74	207
duties relating to transient live stock.....	128-129	388-390
may aid high-school work.....	100	285
may allow compensation for handling certain school moneys.....	132	423
may authorize emergency loan.....	123	368
may direct preparation of maps.....	34	85
may increase tax rate in certain counties.....	124	374
may levy drainage district tax.....	133	407
may levy tax to prevent pollution of streams.....	132-133	405-406
may reduce or raise county tax levy.....	120	356
may revoke licenses.....	133-139	424-428
may revoke stationary engineers' licenses.....	144	455
may transfer school moneys.....	100	284-285
not to contract certain expenditures.....	123	367
penalties for not performing certain duties.....	130	394
unlawful to contract certain indebtedness.....	124	371
supervision over certain liquor licenses.....	70	195-199
to allow vouchers.....	90	257
to equalize drainage tax.....	134	410
to equalize live-stock tax.....	126	379
to equalize school tax.....	96	276
to fix county tax rates.....	24	57
to grant stationary engineers' licenses.....	143-144	452-458
to levy ad valorem tax.....	106	309-311
to levy bridge tax.....	136	418
to levy emergency tax.....	123	369
to levy exposition tax.....	132	402-403
to levy fire department tax.....	134	411
to levy floating debt tax.....	123	370
to levy interest-bearing school warrant tax.....	99	283
to levy library fund tax.....	94	269
to levy road fund tax.....	135	416-417



	Page	Index No.
County Commissioners— <i>Continued.</i>		
to levy road fund tax.....	136-137	419-420
to levy school bond tax.....	98	279
to levy school tax.....	94	270
to levy school tax.....	96-97	274-277
to levy school tax.....	98	278
to levy school tax.....	101	288
to levy tax before first Monday in March.....	120	356
to make budget.....	123	366
to receive reports from auditor and treasurer.....	89	254
to report to controller.....	124	372
to supply assessment books.....	28	71
County officers, duties of. See individual titles.		
not to contract certain expenditures.....	123	367
penalties for failure to perform duty.....	130	394
penalties for failure to perform duty.....	139	428
County property exempt from taxation.....	24	60
County tax fixed, how.....	24	57
County tax rate in certain counties.....	122-123	364-365
County treasurer, duties of, as ex officio tax receiver.....	37-39	95-104
to be ex officio tax receiver.....	36	94
Dance house license.....	72	203
Deceased persons, estates of, how assessed.....	30	77
Delinquent boys' school, tax for.....	108	315
Delinquent tax adjustments between county officials.....	130	397-398
list.....	37	97
list.....	38	100
list.....	39	102
notice.....	37	97
notice.....	42	114
penalty.....	37	95
penalty.....	39-40	105-107
penalty.....	41	111
personal property, procedure.....	40-52	130-137
redemption.....	45	117
sale, procedure.....	38-39	102-104
suit, procedure.....	39-49	106-128
when.....	37	95
Dental surgery, license.....	86-88	248-251
Dentistry, license.....	86-88	248-251
Description of property under oath.....	29	74
Desert land entries. See <i>Homesteads Exempt</i> (Constitution).		
District attorney, additional bond.....	40	109
duties of.....	29	73
duties of.....	38	101
duties of.....	39	106
duties of.....	48-49	125-128
duties of.....	51	132
duties of.....	92	262-263
duties of.....	93	266
duties of.....	110	318
duties of.....	124	371
duties of.....	125	376
penalty for failure to perform duty.....	139	428
Divorce and marriage, disposition of fines from.....	94	268
Double taxes levied, when.....	29	73
Drainage district, tax levy.....	133-134	407-410
Druggist, license.....	84-86	240-247
Druggist, state liquor license.....	112-114	325-335
Drummers exempt from license.....	141	439
Duties of county officers. See individual titles.....	92	261-262
Educational, special tax (Constitution).....	12	24
Electric light, heat and power companies, per cent profit to county..	31	78
Embalmer's license.....	88-89	252-253
Emergency loan may be authorized by county commissioners.....	123	368

	Page	Index No.
Emergency tax to be levied by county commissioners.....	123	369
Engineer's license, stationary.....	143-144	452-458
Equalization, county board of.....	34-36	87-91
Equalization, county board of.....	96	276
Equalization, county board of.....	118	348
Equalization, county board of.....	125	376
Equalization, county board of.....	126	379
Equalization, county board of.....	134	410
Equalization of drainage tax.....	134	410
Equalization of property valuations by Nevada Tax Commission.....	6	3
Equalization of property valuations by Nevada Tax Commission.....	7	4
Equalization of property valuations by Nevada Tax Commission.....	9	6
Equalization of school tax by county commissioners.....	96	276
Escheats.....	145	459
Escheats, method of recovery.....	102	292
to go to school fund.....	95	271
to go to school fund.....	102	291-292
to go to school fund.....	103	295
to go to school fund.....	105	305
to go to school fund.....	106	307
Estates of deceased persons, how assessed.....	30	77
Executors, duties relating to escheats.....	102	291-292
Exemptions from license.....	141	439
from license.....	143	450-451
from taxes, homesteads.....	11	19
from taxes, property.....	24-27	60-69
Exhibitions for profit, license.....	65	136
Ex officio license collector. See <i>License Collector</i> .....		
tax receiver, duties of.....	37-39	95-104
tax receiver, duties of.....	92	261-262
tax receiver, duties of.....	118	350-351
tax receiver to perform single duties.....	91	259
Expenditures not to be made by county officials.....	123	367
Exposition tax, Panama-Pacific.....	132	404
Exposition tax, to be levied by county commissioners.....	132	402-403
Express companies, method of assessing.....	117-118	346-347
reports to be made by.....	118	347
valuations to be established by Tax Commission.....	8	5
False listing of property, perjury.....	32	81
Fees.....	145	459
Fee of sheriff as license collector.....	75	212
Fines.....	145	459
Fines to go to school fund.....	95	271
Fines to go to school fund.....	99	280
Fines to go to school fund.....	101	287
Fish dealer's license.....	76	215
Fish hatchery license.....	76	214
Fishing license.....	76-77	216-221
Fire department, tax levy.....	134	411
Floating debt tax, county commissioners to levy.....	123	370
Foreign corporations, license and fees.....	79-80	226-231
Forest reserve fees to school fund.....	101	287
Forms to be prescribed by Nevada Tax Commission.....	7	4
Franchises, electric light, heat and power companies.....	31	78
express company, method of assessment.....	117-118	346-347
portion of profits to school fund.....	32	79
proceedings to forfeit.....	93	266
street railway, sale of.....	135	414-415
valuations to be established by Tax Commission.....	8	5
when granted.....	32	79
Fraternal societies exempt from license.....	80	228
Free and Accepted Masons, property exempt from taxation.....	25	60
Free public libraries, tax levy for.....	94	269
Free text-books, tax levy for.....	99	281-282

	Page	Index No.
Full cash value, all property must be assessed at.....	28	71
General property tax (Constitution).....	12	23
Glove contests, license.....	142-143	441-449
Graveyards exempt from taxation.....	25	60
Grazing license, sheep.....	109-111	316-322
Hawker's license.....	71	201
Homesteads exempt (Constitution).....	11	19
Hotel license.....	71	200
Hotels, protection of.....	105-106	306-307
Hunting license.....	76-77	216-221
Hurdy-gurdy license.....	72	203
Independent Order of Odd Fellows, property exempt from taxation....	25	60
Incorporations, how assessed.....	30	77
Inheritance tax law.....	13-24	27-56
Inheritance tax law, supervision of Nevada Tax Commission.....	8	4
Insane persons, property of, how assessed.....	30	77
Insurance broker, defined.....	78	225
broker, license.....	78	225
commissioner, collect license from building and loan societies....	80	229
company, license.....	78	224
company, life, license.....	77-78	222-223
company, mutual assessment, license.....	79-80	226-228
license to go to state.....	106	308
Intelligence office, license.....	65	186
Interest-bearing school warrants, tax levy for.....	99	283
Itinerant merchant, license. See <i>Traveling Merchants</i> .....	71	201
Jewelers, protection of.....	103	293-296
Labor agency, license. See <i>Intelligence Office</i> .....	65	186
Land assessment.....	125	375-377
proceeds of sale to go to school fund.....	95	271
Tax Commission may district state geographically.....	8	5
valuations to be established by Tax Commission.....	8	5
Legislature to provide for annual tax (Constitution).....	12	21
to provide for educational special tax (Constitution).....	12	24
to provide for uniform assessment and taxation (Constitution).....	12	23
Legislative powers restricted (Constitution).....	11	18
Library, free public, tax levy for.....	94	269
Library fund, tax levy for.....	94	269
License, agricultural products exempt.....	72	202
automobile for hire.....	140	434-435
automobile, state.....	140-141	436-438
bankers.....	66-68	187-190
billiard tables.....	65	186
blanks, how provided and distributed.....	74	206
bogus, possession of.....	75	211
bowling alley.....	65	186
brokers.....	66	188
building and loan societies.....	80	229
cigarette.....	139	429-433
circus, caravan or menagerie or collection of animals.....	65	186
collector, duties of.....	72	204
collector, duties of.....	74	207-208
collector, duties of.....	75	209
collector, duties of.....	92	261-262
collector, duties of relating to sheep grazing license.....	110	318
collector, fee for collecting sheep grazing license.....	111	320-321
collector, fee of.....	75	212
collector, power over by Nevada Tax Commission.....	7	4
collector to post licenses.....	75	213
collector to report state liquor licenses to controller.....	113	330
common carriers.....	66	187
disposition of money.....	75	210

License—Continued.	Page	Index No.
fish dealers.....	76	215
fish hatchery.....	76	214
fishing.....	76-77	216-221
glove contests.....	142-143	441-449
hotels.....	71	200
hunting.....	76-77	216-221
hurdy-gurdy, dance-house or concert saloon.....	72	203
insurance broker.....	78	225
insurance companies.....	78	224
insurance to go to state.....	106	308
intelligence office.....	65	186
labor agency. See <i>Intelligence Office</i> .....	65	186
life insurance companies.....	77-78	222-223
limit of time.....	73	205
liquor dealers, retail.....	69	193
liquor dealers, rural (see opinion attorney-general, pp. 70-71).....	70	194-199
may be revoked.....	138-139	424-428
merchants.....	68	191-192
mutual assessment insurance companies.....	79-80	226-228
ninepins.....	65	186
other exhibitions for profit.....	65	186
pawnshop or money loan office.....	65	186
practice of dentistry.....	86-88	248-251
practice of embalming.....	88-89	252-253
practice of medicine.....	81-82	232-234
practice of obstetrics.....	81-82	232-234
practice of optometry.....	82-84	235-239
practice of pharmacy.....	84-86	240-247
practice of surgery.....	81-82	232-234
property liable for.....	75	209
salesmen exempt.....	141	439
sheep grazing.....	109-111	316-322
soldiers and sailors exempt.....	143	450-451
state liquor.....	112-114	325-335
state liquor, form of.....	112	326
stationary engineers.....	143-144	452-458
theater, opera house or amusement hall.....	65	186
to be countersigned by treasurer.....	74	206
to be posted.....	75	213
traveling merchants (itinerant), peddlers, auctioneers.....	71	201
Lien on property for taxes.....	102	290
Lien on real property, all tax levies.....	24	58
Life insurance company, license.....	77-78	222-223
Liquor dealers, retail.....	69	193
dealers, rural (See opinion of attorney-general, pp. 70-71).....	70	194-199
license, state.....	112-114	325-335
license, state, form of.....	112	326
Live stock, assessment of.....	125-130	378-396
assessment to be equalized, when.....	126	379
situs for taxation.....	125	378
Loan office license.....	65	186
Loan may be authorized by county commissioners, when.....	123	368
Lodging houses, protection of.....	105-106	306-307
Maps, assessor to prepare.....	34	85
Maps, county commissioners may direct preparation of.....	34	85
Marriage and divorce, application of fines from.....	94	268
Masonic property exempt from taxation.....	25	60
Medical license.....	81-82	232-234
Menagerie license.....	65	186
Merchant's license.....	68	191-192
Mines, assessment of net proceeds.....	10	9
assessment of net proceeds.....	52-59	138-161
Mines and mining claims, unpatented, exempt from taxation.....	24	60
Mines, patented, assessment of.....	60-61	162-169

	Page	Index No.
Mines, taxes a lien on.....	52	139
Misappropriation of public funds.....	91	259
Money loan office, license.....	65	186
Mortgaged personal property, to whom assessed.....	33	82
Mortgage tax (repealed).....	115-116	336-340
Mortgage tax (repealing act).....	116-117	341-345
Municipal property exempt from taxation.....	24	60
National forest reserve fees to school fund.....	101	287
Net proceeds of mines, assessment of.....	10	9
Net proceeds of mines, assessment of.....	52-59	138-161
Nevada Tax Commission, annual appropriation.....	10	12
assessment net proceeds of mines.....	10	9
creation of.....	5	1
general, regular and special sessions.....	6	3
limitation of act.....	11	16
organization of.....	6	2
powers of.....	7	4
printing to be done at state printing office.....	11	14
procedure when court appeals are pending.....	9	7
property assessed full cash value, definition.....	9	8
provisions mandatory, penalties.....	10	10
repealing section.....	11	15
salary of commissioners and secretary.....	10	11
to equalize valuations.....	9	6
to establish assessment valuations on certain property.....	8	5
to make annual report.....	11	13
Ninepins, license.....	65	186
Nonresidents, shares stock local corporations exempt from taxation....	25	62
Oath, assessors.....	34	86
Oath, description of property.....	29	74
Oaths, Tax Commission may administer.....	7	4
Obstetrics, license.....	81-82	232-234
Odd Fellows, property of, exempt from taxation.....	25	60
Opera house, license.....	65	186
Optometry, license.....	82-84	235-239
Orphans, taxation, exemption.....	25	60
Panama-Pacific exposition tax.....	132	404
Partnerships and incorporations, how assessed.....	30	77
Patented land, assessment of.....	125	375-377
assessment of.....	60-61	162-169
Pawnbrokers, act does not apply to.....	104	299
Pawnshop license.....	65	186
Peddler's license.....	71	201
Penalty, delinquent tax.....	37	95
Penalty, delinquent tax.....	39-40	105-107
Perjury, false listing of property.....	32	81
Personal property blanks supplied by state controller.....	51	133-134
delinquent, procedure.....	49-52	130-137
defined.....	27	70
liable for license.....	75	209
mortgaged, to whom assessed.....	33	82
tax collected, when.....	49, 131	129, 401
Pharmacy license.....	84-86	240-247
Physician's license.....	81-82	232-234
Poll tax (Constitution).....	11	17
Poll tax.....	61-65	171-185
Poll tax to go to road fund.....	135-137	417-420
Pollution of streams, tax to prevent.....	132-133	405-406
Printing tax lists, cost of.....	33	83
Prizefights, license.....	142-143	441-449
Proceeds of mines. See <i>Net Proceeds of Mines.</i>		

	Page	Index No.
Property assessed in several counties, procedure when.....	30	76
not released from taxation by boundary line change.....	102	289
taxes a lien on.....	102	290
Prosecuting attorney. See <i>District Attorney</i> .		
Public funds, misappropriation of.....	91	259
Public libraries, tax levy for.....	94	269
Public property, sales of.....	149	459
Railroads, assessment of.....	119-120	352-355
to furnish statement.....	119-120	352-355
valuation of to be established by Tax Commission.....	8	5
Real estate defined.....	27	70
Real property, all taxes levied a lien on.....	24	58-59
Records open to inspection.....	91	260
Redemption of property sold for taxes.....	45	117
Religious worship, property for, exempt from taxation.....	24	60
Revenue officers, state to allow part compensation.....	137	422
Road fund, poll tax to go to.....	135-137	417-420
tax to be levied.....	135	416-417
tax to be levied.....	136-137	419-420
Sale of property for delinquent taxes, procedure.....	38-39	102-104
Sale of public property.....	145	459
Salesmen exempt from license.....	141	439
School bond issue.....	101	288
bond tax to be levied by county commissioners.....	98	279
fund, revenue to go to.....	93	264-267
fund, revenue to go to.....	94	268
fund, revenue to go to.....	95	271
fund, revenue to go to.....	96	273
fund, revenue to go to.....	101	287
fund, revenue to go to.....	103	296
fund, revenue to go to.....	104	298
fund, revenue to go to.....	105	305
fund, revenue to go to.....	106	307
fund, tax levy for.....	94	270
fund, tax levy for.....	96	274-275
fund, tax levy for.....	97-98	277-278
fund, tax levy for.....	99	280-282
for delinquent boys.....	108	315
moneys may be transferred.....	100	284-285
moneys, no fee allowed for handling.....	137	423
property exempt from taxation.....	24	60
special tax for.....	24	59
tax, election to decide.....	96	276
tax, to be levied by county commissioners.....	98	279
trustees to levy tax.....	99	281-282
warrants, tax levy for.....	99	283
Sheep grazing license.....	109-111	316-322
Sheep inspection. See <i>Statutes</i> .		
Sheriff, duties of, as ex officio license collector.....	72	204
duties of, as ex officio license collector.....	74	207-208
duties of, as ex officio license collector.....	75	209
duties of, as ex officio license collector.....	92	261-262
duties of relating to sheep grazing license.....	110	318
fee of as license collector.....	75	212
fee for collecting sheep grazing license.....	111	320-321
no fees allowed for handling school moneys.....	137	423
penalty for failure to perform duty.....	139	428
power over by Nevada Tax Commission.....	7	4
to issue license for glove contests.....	142	442
to perform single duties.....	91	259
to post licenses.....	75	213
to report state liquor license collections to controller.....	113	330
Sleeping car valuations to be established by Tax Commission.....	8	5

	Page	Index No.
Soldiers and sailors exempt from license.....	143	450-451
Special tax, cities, towns, schools.....	24	59
Special tax, educational (Constitution).....	12	24
State automobile license.....	140-141	434-438
State board of revenue, may instruct suit.....	124	371
to pass on emergency loans.....	123	368
to prescribe form of report.....	124	372
State controller, to bring suit, when.....	51	136
to collect insurance company license.....	78	224
to collect mutual assessment insurance company license.....	79-80	226-228
to prepare personal property blanks.....	51	133
to receive delinquent tax list.....	38	100
to send personal property receipts to auditor.....	51	134
State debt, may contract, limitation, exception (Constitution).....	12	22
State insurance commissioner collect license building-loan societies.....	80	229
State liquor license.....	112-114	325-335
State liquor license, form of.....	112	326
State loan, interest and redemption fund tax.....	134	413
State property exempt from taxation.....	24	60
State Tax Commission, creation of. See <i>Nevada Tax Commission</i> .		
State tax for Panama-Pacific exposition.....	132	404
State tax levy, 1913-1914.....	13	25-26
State to allow part compensation of revenue officers.....	137	422
State treasurer, authorized to draw orders.....	90	256
to receive escheats.....	102	291
Stationary engineers' license.....	143-144	452-458
Statements of property to be furnished assessor.....	28	72
Storage warehouse, protection of.....	103-104	297-299
Street railway franchises, sale of.....	135	414-415
valuations to be established by Tax Commission.....	8	5
Surgery license.....	81-82	232-234
Tax Commission, creation of. See <i>Nevada Tax Commission</i> .		
Tax, delinquent, advertised, when.....	131	400
list.....	37	97
list.....	38	100
list.....	39	102
notice.....	37	97
notice.....	42	114
penalty.....	37	95
penalty.....	39-40	105-107
personal property, procedure.....	49-52	130-137
redemption.....	45	117
sale, procedure.....	38-39	102-104
suit, procedure.....	39-49	106-128
when.....	37, 131	95, 399
Tax list, assessor to prepare.....	33	83
cost of printing.....	33	83
to be printed.....	111-112	323-324
Tax payable, how and when.....	131	399
Tax, personal property, collected, when.....	131	401
Tax rate in certain counties.....	122-123	364-365
Tax rate in certain counties may be increased.....	124	374
Tax receiver, county treasurer to be.....	36	94
delinquent tax adjustments.....	130	397
duties of.....	37-39	95-104
duties of.....	92	261-262
duties of.....	118	350-351
no fees allowed for handling school moneys.....	137	423
to advertise tax delinquent property.....	131	400
to perform single duties.....	91	259
Tax roll, duties of auditor.....	36	92-93
Telegraph valuations to be established by Tax Commission.....	8	5
Telephone valuations to be established by Tax Commission.....	8	5
Tenpins, license.....	65	186
Theater, license.....	65	186

	Page	Index No.
Toll bridges, percentage of proceeds to county.....	92	263
Toll bridges, percentage of proceeds to county.....	93	264-267
Toll bridges, percentage of proceeds to school fund.....	95	271
Toll roads, percentage of proceeds to county.....	92	263
Toll roads, percentage of proceeds to county.....	93	264-267
Toll roads, percentage of proceeds to school fund.....	95	271
Town boards may revoke certain licenses.....	138	426
Town property exempt from taxation.....	24	60
Towns, special tax for.....	24	59
Traction valuations to be established by Tax Commission.....	8	5
Transient live stock, additional assessment of.....	128	389
certificate, form of.....	127	386
certificate, to be filed, when.....	128	387
definition of.....	126	380
duties of county commissioners.....	128	388
failure to file certificate, penalty.....	129	392
form to be filed.....	126	381
further penalties for violating act.....	129	393
penalty for moving, when.....	129	391
tax on.....	127	383
tax, to what county paid.....	127	385
tax suit may be instituted, when.....	129	390
taxed in one county only.....	128	387
where assessed.....	127	384
Transportation companies, protection of.....	104-105	300-305
Traveling merchants.....	71	201
Traveling salesmen exempt from license.....	141	439
Treasurer, delinquent tax adjustments.....	130	397
duties of.....	29	73
duties of.....	89	254-257
duties of.....	92	261
duties of.....	93	264-265
duties of.....	98	279
duties of.....	101	288
duties of.....	102	291
duties of.....	103	407
duties of, when property is sold for taxes.....	45-47	118-122
duties of, when property is sold for taxes.....	108	314
liable on bond, when.....	47	123
no extra compensation.....	107	312
no fees allowed for handling school moneys.....	137	423
state, authorized to draw orders.....	90	256
to advertise tax delinquent property.....	131	400
to countersign licenses.....	74	206
to pay certain vouchers.....	90	257
to perform single duties.....	91	259
Trustees to levy school tax.....	99	281-282
Unclaimed baggage, sale of.....	105-106	306-307
Unclaimed property, sale of.....	104-105	300-305
Uniform. taxation to be (Constitution).....	12	23
United States property exempt from taxation.....	24	60
United States property exempt from taxation.....	26-27	66-69
Unknown owners, how rated.....	28	72
Unpatented mines and mining claims exempt from taxation.....	24	60
Village property exempt from taxation.....	24	60
Warehouse, protection of.....	103-104	297-299
Watchmaker, protection of.....	103	293-296
Water assessment. See Statutes.		
Widows, taxation exemption.....	25	60
Witnesses, Tax Commission may summon.....	7	4
Y. M. C. A. property exempt from taxation.....	25	61

























